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NATIONAL RESTAURANT ASSOCIATION

# RESTAURANT INDUSTRY OPERATIONS REPORT '88

Prepared in cooperation with

Laventhol & Horwath
Leisure Time Industries Department

1988 Edition

# RESTAURANT INDUSTRY OPERATIONS REPORT '88

# THE RESTAURANT INDUSTRY


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**To the Reader:**

*Restaurant Industry Operations Report* '88 is based on financial and operating data provided by members of the National Restaurant Association. The data analysis and compilation were performed by the national accounting and consulting firm of Laventhol & Horwath (L&H) and the report was published in conjunction with the National Restaurant Association. More than 1,500 questionnaires were received from restaurant operators, and 1,432 were used as the basis for this report. This unique study of the operating results of restaurants in 1987 includes specific financial information on full and limited-menu tableservice restaurants, operators with no tableservice (fast food) and cafeterias.

The data have been compiled on the basis of type of restaurant, location, affiliation, years of operation, sales volume, menu theme and other significant categories.

Generally, operating results are expressed as amounts per restaurant seat and ratios to total sales, the most common bases used in the industry. The amounts and ratios in the exhibits and text are the medians and upper and lower quartiles of those reporting the data, unless otherwise noted. They are intended to be used as guidelines, not as standards or goals. They are not an attempt by the National Restaurant Association or L&H to set or conform prices or operating ratios for the industry. The results of the operations studied can become a basis for comparison with your operation by using the worksheet in the back of the report and the appropriate figures from the schedules. We believe that evaluation of the variances revealed by that comparison can be helpful.

We sincerely appreciate the cooperation of those restaurant operators who supplied complete data for their restaurants, making this study possible.

**National Restaurant Association**
Jim L. Peterson
Chairman of the Board and
President

**Laventhol & Horwath**
Richard C. Conti, Chairman
Restaurant and Foodservice
Practice Group

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# EXPLANATORY NOTES

Readers should be aware that the operators who participated in this study are not identical with those who participated in prior years' studies. This makes comparisons with previous data difficult because reporting ratios can be vastly different. However, comparisons of the information in past reports may be useful in identifying certain financial trends.

Again this year, medians and quartiles are used extensively in data presentation. Medians are the middle values of all amounts calculated for a particular item when placed in sequential order. Half of all values reported are below the median and half are above. Readers should be aware that medians are calculated only from respondents reporting information for every specific line item. To provide readers with a better understanding of the range of reported values, lower and upper quartiles are also presented. These are the midpoints of each group bounded by the median. In other words, the sample is broken into four equal parts when arranged in sequential order. The lower quartile divides the sample into the lowest quarter and higher three-quarters of the sample; the upper quartile divides the sample into the highest quarter and lower three-quarters of the sample. Readers should be aware, however, that columns composed of medians and quartiles may not add to the totals shown in the exhibits of this report, because all participants did not respond to every line item.

# THE FOODSERVICE INDUSTRY

The foodservice industry is a large and diverse business. For example:

- Industry sales will reach $213.5 billion in 1988.
- There are some 619,000 foodservice operations in the United States.
- Over 40 cents of the customer's food dollar goes to meals and snacks away from home.
- More than eight million people are employed in the industry.
- Nearly two-thirds of all those in foodservice occupations are women, and one-fourth are teenagers.
- The typical individual eats out an average of 3.7 times a week or 192 times a year.

The economic climate in 1988 remains favorable to the foodservice industry. The National Restaurant Association expects 1988 real sales (adjusted for inflation) to increase 2.9 percent, marking the industry's eighth straight year of real sales growth. This is slightly above 1987's 2.7 percent real gain and represents a substantial $14.2 billion gain. The absolute size of this increase is enormous—roughly equivalent to adding over 200 restaurant chains, each with sales between $25 and $99 million to the industry in a single year. Nevertheless, growth in 1988 does not match the extraordinary percentage gains of the 1970s because the foodservice industry is in a more mature phase today. Now it is appropriate to compare percentage growth in foodservice to other retail and service industries rather than to larger gains made by foodservice in earlier years.

As part of the service sector of the economy, foodservice holds a favorable position compared to many other domestic industries. In addition, the foodservice industry has an advantage in that it does not have to share its growth with foreign competition. In fact, the industry has become an active developer of business overseas. In addition, continued economic growth and rising personal incomes, combined with favorable demographic and lifestyle trends, will have a positive effect on the industry through the remainder of the decade.

Sales for commercial restaurants (eating places, contract foodservice, hotel/motel restaurants, retail hosts) have increased steadily in the past few years. In 1988, sales for the commercial segment are forecast to reach $189.3 billion, up from $176.1 billion in 1987. Inflation-adjusted sales for this segment should rise 3.3 percent, compared with gains of 3 percent and 3.6 percent in 1987 and 1986, respectively.

## Consumer lifestyle and demographics

Changes in consumer demographics and lifestyles affect dining-out patterns. Foodservice operators are finding that current trends are already spawning new concepts and services, influencing the direction the industry will take in upcoming years. Among the key trends are:

**Household composition.** Changes in the structure of family households will continue to influence the industry. The year 1987 marked the first time since 1970 that the number of persons living alone did not increase. In addition to fewer young adults to set up new households, more of them are choosing to live with their parents.

Children still remain an important part of a substantial proportion of family households, but the number of single-parent households is increasing. Convenience is a top priority of these single parents, and the growth of these households should help drive the expansion of fast food and takeout markets.

In addition, married couple household with no children under the age of 18 are becoming more common. In a majority of these households, both spouses work, leaving little time to prepare home-cooked meals.

**Growing importance of the home.** A host of activities that have traditionally occurred in a commercial setting are now being undertaken in the home. Technological advances have made it possible to watch movies, shop and even work at home. The expansion of takeout services is making restaurant meals more readily available to consumers who want to eat at home.

Consumers are looking for more variety in takeout foods, even welcoming full-course meals and gourmet takeout. Delivery systems for groups of independent tableservice restaurants are springing up in several metropolitan areas. In addition, as consumers choose to do more at-home entertaining, the demand for catering will likely increase.

At the same time, convenience stores, grocery stores and gas stations have added more extensive lines of takeout foods to respond to consumer demand.

**Nutrition and Health.** Consumer interest in nutrition will continue. Americans have become more concerned about the nutritional content of the foods they

### Foodservice Industry Sales
**1987 and 1988 ($000)**

| | 1987 | 1988 |
|---|---|---|
| Total Foodservice Industry | $199,370,984 | $213,526,215 |
| Commercial Foodservice Group | 176,107,013 | 189,331,472 |
| Eating Places | 128,568,470 | 138,211,105 |
| Restaurants and Luncheons | 66,142,507 | 70,574,055 |
| Limited Menu (Fast Food) Restaurants | 55,671,888 | 60,424,713 |
| Institutional Foodservice Group | 22,277,343 | 23,144,951 |
| Military Foodservice Group | 986,628 | 1,049,792 |

Foodservice industry sales include all meal snack sales at commercial restaurants, institutional organizations, hotel/motel restaurants and food contractors. Commercial Foodservice Group sales include all meal and snack sales at commercial restaurants, food contractor outlets, hotel/motel restaurants and retail host restaurants.
Source: National Restaurant Association.

eat and say they are restricting their intake of foods high in fat, cholesterol, sugars and salt. In coming years consumer interest will focus on discoveries about fats, cholesterol, fiber and alcohol. In addition, the proliferation of wellness centers around the country will have a greater effect on consumers' food choices.

**Immigration.** Immigration to the United States has outdistanced the pace set during either of the previous two decades. This influx will continue to influence American tastes, attitudes and behavior. Within the foodservice environment, this is already evident in the growing popularity of Asian and Latin cuisines. In addition, some foodservice companies, especially those operating in areas with high concentration of Hispanics and/or Asians, such as California and New York, have begun to target research and advertising toward these groups.

**Mature Americans.** The number of Americans over the age of 55 will continue to increase during the upcoming decade. Today's older consumers differ markedly from previous generations. They are healthier, more active and enjoy relatively high standards of living. They like to travel and engage in a variety of other social and leisure activities, including dining out, and allocate a larger proportion of their total food budget to restaurant meals and snacks. Operators in all foodservice segments are being challenged to meet the unique dining needs of older consumers.

**Children.** National Restaurant Association research shows that children play an important role in dining-out decision making. Since the number of children under the age of 13 is projected to grow to 48 million by 1990, restaurateurs are turning their attention to this growing market. In addition, children are playing a significant role in the expansion of the takeout market. The projected increase in the number of children represents a challenge to the ingenuity of restaurant operators.

## Industry trends

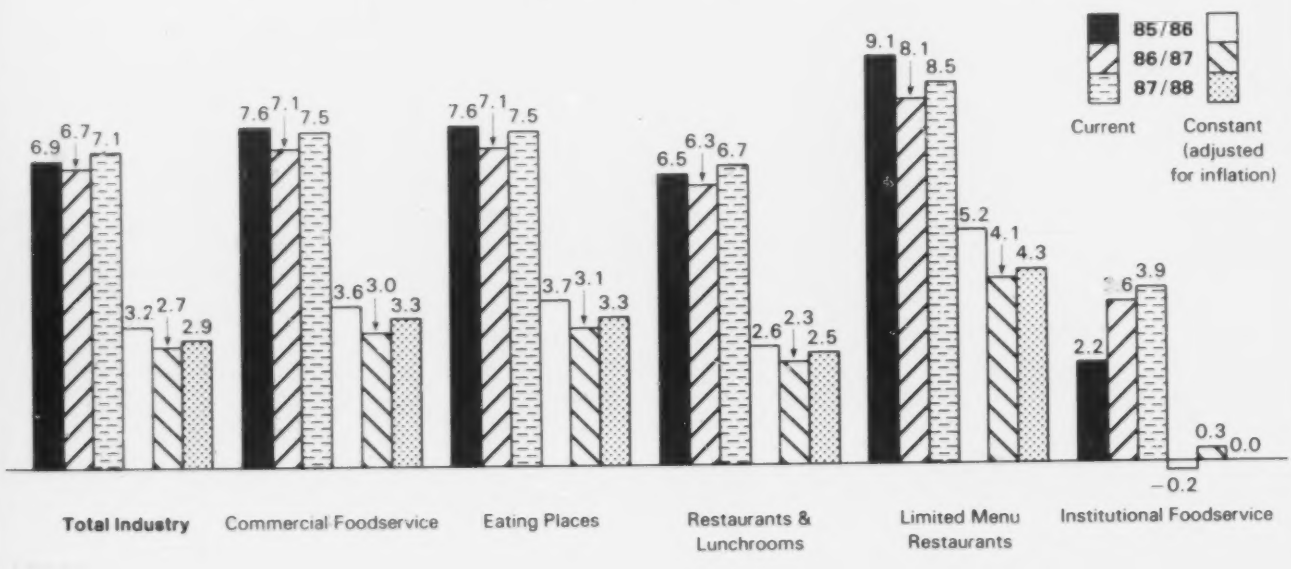
**Food and Beverage.** While menus continue to evolve, changes seem to be coming at a less fevered pace. More attention is being given to the effect of long-term trends—such as interest in healthful foods, ethnic cuisines and convenience—and less to short-lived fads. The key focus seems to be to provide consumers with a varied selection of quality items.

Poultry consumption has risen steadily, with chefs creating a host of new selections. Concerns over cholesterol and fat have led consumers to decrease their consumption of beef, and operators have responded to these shifts in demand by offering alternative menu items. Seafood has benefited from this trend, and the introduction of ethnic and regional cuisines that rely heavily on seafood is furthering its position on restaurant menus.

Ethnic and regional American cuisines continue to become more prevalent across all segments of the industry. Because many ethnic cuisines emphasize creating a unique balance of flavors, chefs are using herbs, spices and new preparation techniques more than ever before.

Consumers' away-from-home beverage choices are also changing. National Restaurant Association research reveals that shifts in tastes and attitudes are dampening demand for some types of beverages, while others enjoy increased popularity.

**Foodservice Industry**
**Percent Change in Dollar Sales, 1986–1988**




Foodservice industry sales include all meal and snack sales at commercial restaurants, institutional organizations, hotel/motel restaurants and food contractors. Commercial Foodservice Group sales include all meal and snack sales at commercial restaurants, food contractor outlets, hotel/motel restaurants and retail host restaurants.
Note: 1987 and 1988 figures are projected.
Source: National Restaurant Association.

The slowdown in alcoholic beverage consumption has created new opportunities for marketing nonalcoholic beverages. Consumers' taste for coffee, especially regular, is waning, while tea consumption is increasing. Soft drinks continue to grow in popularity.

**Takeout.** Consumers are responding positively to the expansion of takeout options, with takeout representing one of the biggest opportunity areas in all segments of the industry. National Restaurant Association research indicates that children under the age of 18 and adults age 25 to 34 are the most frequent consumers of takeout. In addition, consumers are using drive-thru and delivery carryout more than ever before in their pursuit of convenience.

**Advertising and Promotions.** As a more mature industry, foodservice is characterized by a slower rate of sales growth and increased competition. Consequently, foodservice operators are placing more emphasis on advertising and promotions. While word-of-mouth continues to be the most important way consumers find out about restaurants, television advertising has become an important factor for large restaurant chains. However, National Restaurant Association research reveals that newspapers are the most popular form of advertising, used by 70 percent of restaurant establishments.

**Convenience and Grocery Stores.** Packaged meals and snacks are blurring traditional lines between restaurants and convenience and grocery stores. Grocery stores are upgrading and expanding their foodservice offerings, while more convenience stores are targeting foodservice as a growth vehicle. Consequently, takeout has become a growth area for grocery and convenience stores.

## Outlook

The foodservice industry faces a positive but challenging environment for 1988 and beyond. Restaurant operators must adapt to a competitive operating environment and focus on their patrons evolving needs to ensure success.

Despite the threats of increased government regulation, a basic optimism about the future of the foodservice industry and its opportunities prevails. Restaurateurs who remain flexible and creative while operating efficiently will enjoy the greatest gains and prosperity.

National Restaurant Association
Research and Information
Service Department

## Highlights from the restaurant industry dollar

- *Full-menu tableservice* establishments had net income before taxes of 4.1 percent of total sales, the lowest proportion among the four restaurant categories.
- At *limited-menu tableservice* establishments, advertising and promotional expenditures were 3.7% of total sales, the highest of the four categories.
- Direct operating expenses were lowest at limited-menu no tableservice restaurants, while net income before taxes was 9.8 percent of total sales, the highest recorded among the four categories.
- More than 91 percent of total revenue at *cafeterias* came from the sale of food. The cost of food sold was 34.0 percent of the total sales dollar, the highest ratio among the four restaurant categories.

## The Restaurant Industry Dollar**

| | Full-Menu Tableservice | Limited-Menu Tableservice | Limited-Menu No Tableservice | Cafeteria |
|---|---|---|---|---|
| **Where It Came From*** | | | | |
| Food Sales | 77.0 | 83.3 | 96.7 | 91.1 |
| Beverage Sales | 19.6 | 15.2 | 1.3 | 4.1 |
| Other Income | 3.4 | 1.5 | 2.0 | 4.8 |
| **Where It Went*** | | | | |
| Cost of Food Sold | 27.7 | 28.3 | 33.9 | 34.0 |
| Cost of Beverage Sold | 5.4 | 3.9 | 0.6 | 1.4 |
| Payroll | 28.1 | 24.9 | 24.5 | 26.2 |
| Employee Benefits | 3.1 | 1.8 | 1.4 | 2.6 |
| Direct Operating Expenses | 7.0 | 5.8 | 4.1 | 7.1 |
| Music and Entertainment | 0.7 | 0.4 | N | 0.3 |
| Advertising and Promotion | 2.0 | 3.7 | 3.1 | 1.0 |
| Utilities | 2.9 | 3.3 | 3.1 | 3.4 |
| Administrative and General | 4.0 | 4.1 | 3.4 | 2.0 |
| Repairs and Maintenance | 2.0 | 2.3 | 1.6 | 1.5 |
| Rent | 4.4 | 5.1 | 5.8 | 4.7 |
| Property Taxes | 0.6 | 0.6 | 0.6 | 0.4 |
| Other Taxes | 0.7 | 0.9 | 0.6 | 0.7 |
| Property Insurance | 1.3 | 1.1 | 0.7 | 0.8 |
| Interest | 1.3 | 1.2 | 1.2 | 1.0 |
| Depreciation | 2.8 | 2.8 | 3.4 | 2.6 |
| Other Deductions | 1.9 | 1.8 | 2.2 | 1.4 |
| Net Income Before Income Taxes | 4.1 | 8.0 | 9.8 | 8.9 |

*All figures are weighted averages.
**Based on 1987 data.
N—Less than 0.1 percent.

# UNDERSTANDING MEDIANS & MEANS

The annual studies written by the Research Division of Laventhol & Horwath utilize medians for the majority of their reported results. This article will give an in-depth explanation on medians and quartiles, as well as briefly discussing means, along with practical uses of both.

A median is defined as the middle value of all amounts calculated for a specific line item. For example, if we received nine responses for number of full time employees—8,4,2,6,9,7,5,1,3; these numbers would be arranged sequentially—1,2,3,4,5,6,7,8,9 and the middle value "5" would be the median since 50 percent of the responses received are below the value and 50 percent are above.

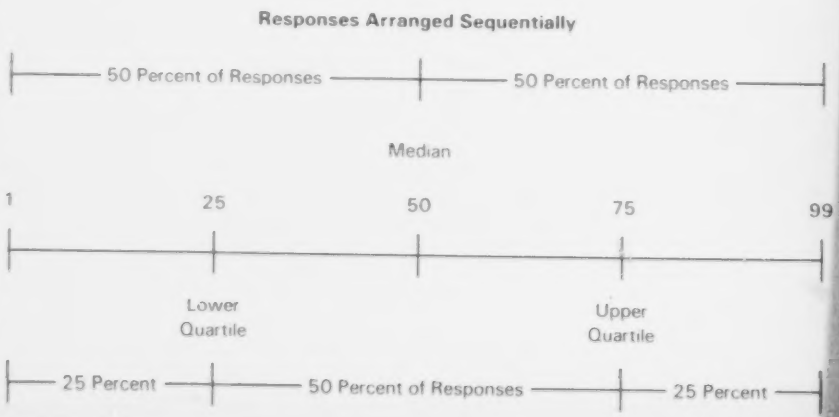
In conjunction with medians, lower and upper quartiles are used to give a further description to the sample results. Occasionally, we use means to report data, but we believe the median is the most appropriate method to report our results. This is because the median gives less biased results. Medians keep results from being skewed by one or two respondents. For example, if a few responding restaurants incurred large operating losses, these losses would be divided evenly among all restaurants in the sample (when using mean calculations); and bring down the average net profit of the entire group, which for the most part may have had respectable profits.

Quartiles divide the responses into four equal parts, with the median still being the middle value. The *lower quartile* is the value that separates the lowest 25 percent of the responses from the rest of the sample when arranged sequentially, while the *upper quartile* defines the boundaries of the upper 25 percent of the responses from the lower 75 percent. Stated another way, 50 percent of all responses fall between the lower and upper quartiles. For example, if we receive 99 responses for a specific item and the responses (conveniently) were numbered 1 through 99, the median (or middle value) would be 50, the lower quartile would be 25 (25 percent of the responses would be below 25), and the upper quartile would be 75 (25 percent of the responses would be above 75). Fifty percent (or half) of the responses would fall between the lower and upper quartiles. (See chart below.)

While reading this report, it should become evident that columns do not total when medians are involved. The reason behind this is EACH LINE ITEM IS ANALYZED SEPARATELY! In the accompanying table (page 13) when all amounts are arranged sequentially, the median net profit amount per seat for total sales is $5,197. This figure is based on the 354 restaurants* that gave us information for this specific line item. The median net profit amounts per seat for total food and beverage sales were $4,163 and $1,091 respectively. These two amounts were analyzed on a sample of 326 and 254 restaurants, respectively, that gave us separate food sales and beverage sales figures. Different sample sizes is one reason why figures do not add to the totals shown.

There is another major reason that columns do not total. When using medians, it is important to remember that the median food sales, the median beverage sales and the median total sales figures reported probably represent the results for three separate restaurants, even though the sample size of each may be equal. This also holds true for lower and upper quartile figures.

The terms MEAN, AVERAGE, and



# UNDERSTANDING MEDIANS

## Table I

| | Amount Per Seat | | |
|---|---|---|---|
| | Net Profit | | |
| | Lower Quartile | Median | Upper Quartile |
| **Sales** | | | |
| Food | $2,787 | $4,163 | $6,246 |
| Beverage | 555 | 1,091 | 2,254 |
| Total Sales | 3,381 | 5,197 | 7,788 |
| **Cost of Sales** | | | |
| Food | 1,030 | 1,499 | 2,331 |
| Beverage | 139 | 306 | 587 |
| Total Cost of Sales | 1,154 | 1,877 | 2,637 |
| **Gross Profit** | 2,110 | 3,313 | 5,154 |
| **Other Income** | 13 | 41 | 113 |
| Total Income | $2,213 | $3,445 | $5,362 |

## Table II

### Restaurant Seating

| Restaurant | Number of Seats | Average Daily Seat Turnover | Number Seats Occupied Daily (Column 1 × Column 2) |
|---|---|---|---|
| 1 | 60 | 3.80 | 228 |
| 2 | 80 | 4.20 | 336 |
| 3 | 100 | 3.70 | 370 |
| 4 | 120 | 2.90 | 348 |
| 5 | 140 | 2.00 | 280 |
| 6 | 160 | 1.70 | 272 |
| 7 | 180 | 1.90 | 342 |
| 8 | 500 | 1.20 | 600 |
| 9 | 600 | 1.00 | 600 |
| Total | 1,940 | 22.40 | 3,376 |
| Median | 140 | 2.00 | 342[1] |
| Average (rounded) | 216 | 2.49 | 538 |

[1]The median number of seats occupied daily is 280 (the middle value of column 3). Notice that this is not equal to the product of the median number of seats multiplied by the median average daily seat turnover, which is 280. It is incorrect to use medians in calculations, such as addition or multiplication.

ARITHMETIC MEAN are all synonymous. A mean is calculated by summing the results and dividing by the number of responses. In Table II, the sum of the number of restaurant seats is 1,940. Divide this by the nine respondents and the mean (average) is 216 seats per restaurant. By comparison, the median number of seats is 140. It is obvious that the average is skewed by the two restaurants with 500 and 600 seats.

Table II shows a group of restaurants that responded to number of seats available. They also provided the number of guests served, so the average daily seat turnover was calculated. The average number of seats for this sample is approximately 216 (1,940 divided by 9) and the median number of seats is 140 (the middle value of all respondents when responses are arranged sequentially). The average seat turnover is 2.49 and the median is 2.00. With this information, the mean and median for the number of seats occupied daily can be calculated.

- The median number of seats occupied daily is 280 (the middle value of column 3).
- To compute the average number of seats occupied per day, multiply the average number of seats per restaurant of 216 by the average daily seat turnover of 2.49. This gives the average daily seat turnover of approximately 538. The mean number of seats is greatly influenced by the two large properties with 500 and 600 seats.

As shown, median and means both have their uses, with medians not being affected by one or two responses that vary significantly from the rest of the sample. This is the main reason the majority of our studies report the date as medians.

**The number used for sample sizes are representative and are not actual sample sizes.*

# INTRODUCTION TO ANALYSIS OF DATA

*By Eileen G. Eskin*
*Research Division, Laventhol and Horwath*

As with last year's study, the 1988 Restaurant Industry Operations Report is divided into four sections that provide separate analyses of the following types of operations:

Section A: Full-Menu Tableservice
Section B: Limited-Menu Tableservice
Section C: Limited-Menu No Tableservice
Section D: Cafeteria

Each section provides financial and operating information, which is presented in seven breakdowns:

Types of Establishment (Food Only/Food and Beverage)
Years in Business
Region
Location (Urban/Suburban/Rural)
Affiliation (Single Unit/Multi-Unit)
Profit Versus Loss
Menu Theme
Sales Volume
Meals Served (Breakfast/Lunch/Dinner)
Lease Versus Own
Ownership (Proprietorship, Partnership, etc.)

More than 1,500 establishments participated in this year's study. A sample copy of the questionnaire is presented at the end of this publication. After careful reviews for accuracy and completeness, the number of usable questionnaires was 1,432—a 56 percent increase compared with last year's report. After selection of usable questionnaries, each was then categorized into one of the four previously-mentioned types of operation for purposes of analysis.

# SECTION A—FULL-MENU TABLESERVICE

**Highlights**

- The median average check was $8.82, and the average daily seat turnover was 1.4.
- Establishments experiencing a net profit reported median total sales of $5,201 per seat, while those restaurants that experienced a net loss reported total sales of $3,708 per seat.
- In 1987, full-menu restaurants experienced a median earnings ratio of 3.5 percent.
- The median total sales per full-time equivalent employee was $28,006.
- Food sales were $3,808 per seat, while beverage sales accounted for $886 per seat.
- Median total sales per square foot were $143.
- Restaurant profit was 4.6 percent of total sales.
- The median total cost of sales was $1,585 per seat.

**Characteristics**

- More than 75 percent of full-menu tableservice restaurants are single units, i.e., independents.
- More than 50 percent of the responding establishments have been in business for more than 10 years.
- More than 65 percent are operating at a net profit.
- More than 50 percent have a Steak/Seafood or American menu theme.

**Exhibit A-1**
**Composition of Participating Full-Menu Tableservice Restaurants**
**Number of Respondents: 942**

| | Percentage of Respondents |
|---|---|
| **Type of Establishment:** | |
| Food Only | 20.4% |
| Food and Beverage | 79.3 |
| Not Specified | 0.3 |
| **Years in Business:** | |
| Under 5 Years | 22.6% |
| 5 to 10 Years | 19.3 |
| Over 10 Years | 57.7 |
| Not Specified | 0.4 |
| **Region:†** | |
| Northeast | 13.6% |
| North Central | 31.0 |
| South | 28.9 |
| West | 26.5 |
| **Location:** | |
| Urban | 40.8% |
| Suburban | 35.6 |
| Rural | 22.8 |
| Not Specified | 0.8 |
| **Affiliation:** | |
| Single Unit — Independent | 75.9% |
| Multi-Unit — Company Operated | 20.1 |
| Multi-Unit — Franchisee Operated | 3.5 |
| Not Specified | 0.5 |
| **Meals Served:** | |
| Lunch Only | 0.3% |
| Dinner Only | 9.1 |
| Breakfast and Dinner Only | 0.2 |
| Breakfast and Lunch Only | 1.6 |
| Lunch and Dinner Only | 48.6 |
| All Meals | 31.6 |
| Open 24 Hours | 7.9 |
| Not Specified | 0.7 |
| **Profit Versus Loss:** | |
| Net Profit | 65.8% |
| Net Loss | 25.6 |
| Breakeven | 0.2 |
| Not Specified | 8.4 |

| | Percentage of Respondents |
|---|---|
| **Lease Versus Own:** | |
| Own Land and Building | 47.9% |
| Lease Land and Building | 37.9 |
| Lease Land and Own Building | 3.4 |
| Own Land and Lease Building | 0.2 |
| Not Specified | 10.6 |
| **Ownership:** | |
| Sole Proprietorship | 19.3% |
| Partnership | 8.1 |
| Public Corporation | 1.2 |
| Private Corporation | 71.2 |
| Not Specified | 0.2 |
| **Menu Theme:** | |
| Steak/Seafood | 20.8% |
| American | 33.2 |
| Continental*** | 6.8 |
| Italian | 6.2 |
| Sandwiches/ Hamburgers**** | 2.5 |
| Regional | 4.6 |
| Ethnic***** | 11.8 |
| All Others | 6.6 |
| Not Specified | 7.5 |
| **Sales Volume:** | |
| Under $500,000 | 27.8% |
| $500,000 to $999,999 | 32.4 |
| $1,000,000 to $1,999,999 | 25.1 |
| $2,000,000 and Over | 14.7 |

***Continental includes French.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.
*****Ethnic includes German, Mexican, Oriental, Irish and International.
†Regions
Northeast: CT, ME, MA, NH, NJ, NY, PA, RI, VT.
North Central: IL, IN, IA, KS, MI, MN, MO, NE, ND, OH, SD, WI.
South: AL, AR, DC, DE, FL, GA, KY, LA, MD, MS, OK, NC, SC, TN, TX, VA, WV.
West: AK, AZ, CA, CO, HI, ID, MT, NV, NM, OR, UT, WA, WY.

## Exhibit A-2
### Full-Menu Tableservice
### Average Check

| | Total | | |
|---|---|---|---|
| | Lower Quartile | Median | Upper Quartile |
| **All Restaurants** | $4.83 | $ 8.82 | $13.83 |
| **Type of Establishment** | | | |
| Food Only | $3.31 | $ 3.63 | $ 4.83 |
| Food and Beverage | 7.25 | 10.50 | 15.92 |
| **Years in Business** | | | |
| Under 5 Years | $5.45 | $ 9.00 | $13.80 |
| 5 to 10 Years | 5.34 | 9.39 | 16.18 |
| Over 10 Years | 4.41 | 8.70 | 13.55 |
| **Location** | | | |
| Urban | $5.23 | $ 9.41 | $14.56 |
| Suburban | 4.67 | 8.48 | 13.44 |
| Rural | 4.19 | 8.24 | 13.32 |
| **Meals Served** | | | |
| Breakfast and Lunch Only | $2.70 | $ 3.54 | $ 5.15 |
| Lunch and Dinner Only | 7.66 | 10.75 | 15.99 |
| Dinner Only | 10.57 | 15.61 | 22.22 |
| All Meals | 3.79 | 5.45 | 9.87 |
| Open 24 Hours | 3.31 | 3.50 | 3.94 |
| **Menu Theme** | | | |
| Steak/Seafood | $8.16 | $11.35 | $16.04 |
| American | 3.55 | 6.42 | 12.55 |
| Continental*** | 10.74 | 16.25 | 22.30 |
| Italian | 6.92 | 10.00 | 11.91 |
| Sandwiches/Hamburgers**** | 4.57 | 6.66 | 8.54 |
| Regional | 4.89 | 10.00 | 16.95 |
| Ethnic***** | 6.87 | 9.64 | 13.76 |
| **Region** | | | |
| Northeast | $6.27 | $11.70 | $16.55 |
| North Central | 3.54 | 6.87 | 10.58 |
| South | 5.65 | 9.75 | 14.98 |
| West | 5.01 | 9.60 | 14.01 |
| **Sales Volume** | | | |
| Under $500,000 | $3.89 | $ 7.06 | $10.11 |
| $500,000 to $999,999 | 4.32 | 7.75 | 11.91 |
| $1,000,000 to $1,999,999 | 5.46 | 10.13 | 15.68 |
| $2,000,000 and Over | 9.64 | 13.95 | 19.42 |

***Continental includes French.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.
*****Ethnic includes German, Mexican, Oriental, Irish and International.

## Exhibit A-3
### Full-Menu Tableservice
### Average Daily Seat Turnover

| | Total | | |
|---|---|---|---|
| | Lower Quartile | Median | Upper Quartile |
| **All Restaurants** | 0.8 | 1.4 | 2.8 |
| **Type of Establishment** | | | |
| Food Only | 2.4 | 3.7 | 5.0 |
| Food and Beverage | 0.7 | 1.1 | 2.0 |
| **Years in Business** | | | |
| Under 5 Years | 0.7 | 1.3 | 2.5 |
| 5 to 10 Years | 0.9 | 1.5 | 3.2 |
| Over 10 Years | 0.8 | 1.5 | 3.0 |
| **Location** | | | |
| Urban | 0.9 | 1.6 | 2.9 |
| Suburban | 0.8 | 1.5 | 3.3 |
| Rural | 0.5 | 1.1 | 2.2 |
| **Meals Served** | | | |
| Breakfast and Lunch Only | 1.4 | 2.1 | 3.4 |
| Lunch and Dinner Only | 0.8 | 1.3 | 2.0 |
| Dinner Only | 0.4 | 0.7 | 1.0 |
| All Meals | 0.8 | 1.9 | 3.4 |
| Open 24 Hours | 3.4 | 4.4 | 5.8 |
| **Menu Theme** | | | |
| Steak/Seafood | 0.7 | 1.1 | 1.6 |
| American | 0.9 | 1.9 | 3.9 |
| Continental*** | 0.5 | 0.8 | 1.3 |
| Italian | 0.8 | 1.2 | 1.8 |
| Sandwiches/Hamburgers**** | 1.3 | 2.2 | 3.6 |
| Regional | 1.3 | 1.9 | 3.5 |
| Ethnic***** | 0.5 | 0.8 | 1.8 |
| **Region** | | | |
| Northeast | 0.7 | 1.3 | 2.6 |
| North Central | 0.7 | 1.6 | 3.3 |
| South | 0.8 | 1.4 | 2.4 |
| West | 0.9 | 1.4 | 2.9 |
| **Sales Volume** | | | |
| Under $500,000 | 0.6 | 1.1 | 2.3 |
| $500,000 to $999,999 | 0.8 | 1.5 | 3.4 |
| $1,000,000 to $1,999,999 | 0.8 | 1.5 | 3.1 |
| $2,000,000 and Over | 1.0 | 1.6 | 3.0 |

***Continental includes French.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.
*****Ethnic includes German, Mexican, Oriental, Irish and International.

## Exhibit A-4
### Full-Menu Tableservice
### Earnings Ratio

| | Lower Quartile | Median | Upper Quartile |
|---|---|---|---|
| **All Restaurants** | (0.6)% | 3.5% | 8.5% |
| **Type of Establishment** | | | |
| Food Only | 0.7 | 5.5 | 10.9 |
| Food and Beverage | (1.1) | 2.9 | 7.8 |
| **Years in Business** | | | |
| Under 5 Years | (4.8) | 2.0 | 8.5 |
| 5 to 10 Years | 0.3 | 3.4 | 7.6 |
| Over 10 Years | ** | 3.9 | 8.9 |
| **Location** | | | |
| Urban | (0.1) | 3.8 | 9.3 |
| Suburban | (1.1) | 2.7 | 7.3 |
| Rural | (1.1) | 4.1 | 8.9 |
| **Menu Theme** | | | |
| Steak/Seafood | (0.2) | 3.1 | 7.4 |
| American | (1.9) | 2.9 | 7.3 |
| Continental*** | (3.3) | 1.8 | 7.7 |
| Italian | (0.3) | 4.3 | 11.3 |
| Sandwiches/Hamburgers**** | 0.1 | 6.4 | 10.5 |
| Regional | (0.6) | 4.6 | 10.6 |
| Ethnic***** | (0.9) | 4.3 | 9.9 |
| **Region** | | | |
| Northeast | ** | 3.4 | 7.7 |
| North Central | (0.1) | 3.3 | 7.3 |
| South | (0.5) | 4.2 | 9.1 |
| West | (2.2) | 2.9 | 10.1 |
| **Sales Volume** | | | |
| Under $500,000 | (3.3) | 2.3 | 8.9 |
| $500,000 to $999,999 | ** | 3.9 | 8.0 |
| $1,000,000 to $1,999,999 | (1.0) | 3.0 | 8.4 |
| $2,000,000 and Over | 1.5 | 5.5 | 10.0 |
| **Lease Versus Own** | | | |
| Own Land and Building | (1.0) | 3.3 | 8.4 |
| Lease Land and Building | (0.4) | 3.7 | 8.7 |
| Lease Land and Own Building | 0.8% | 5.5% | 8.3% |

**Insufficient data.
***Continental includes French.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.
*****Ethnic includes German, Mexican, Oriental, Irish and International.

## Exhibit A-5
### Full-Menu Tableservice
### Net Income Differential*

| | Amount Per Seat | | | | | |
|---|---|---|---|---|---|---|
| | Net Profit | | | Net Loss | | |
| | Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile |
| **Sales** | | | | | | |
| Food | $2,560 | $4,266 | $6,538 | $1,696 | $2,977 | $4,697 |
| Beverage | 464 | 946 | 2,033 | 444 | 829 | 1,250 |
| Total Sales | 3,213 | 5,201 | 7,710 | 2,198 | 3,708 | 5,521 |
| **Cost of Sales** | | | | | | |
| Food | 990 | 1,537 | 2,296 | 673 | 1,131 | 1,682 |
| Beverage | 151 | 289 | 568 | 113 | 227 | 374 |
| Total Cost of Sales | 1,145 | 1,764 | 2,632 | 833 | 1,288 | 2,087 |
| **Gross Profit** | 1,959 | 3,372 | 5,067 | 1,356 | 2,274 | 3,582 |
| **Other Income** | 10 | 32 | 105 | 11 | 35 | 107 |
| Total Income | 2,070 | 3,498 | 5,185 | 1,394 | 2,308 | 3,716 |
| **Controllable Expenses** | | | | | | |
| Payroll | 802 | 1,416 | 2,189 | 615 | 1,171 | 1,807 |
| Employee Benefits | 43 | 114 | 287 | 34 | 111 | 237 |
| Direct Operating Expenses | 149 | 277 | 545 | 127 | 248 | 469 |
| Music and Entertainment | 5 | 21 | 67 | 4 | 26 | 71 |
| Advertising and Promotion | 37 | 86 | 181 | 33 | 85 | 162 |
| Utilities | 109 | 164 | 238 | 102 | 145 | 209 |
| Administrative and General | 60 | 168 | 361 | 42 | 144 | 336 |
| Repairs and Maintenance | 47 | 88 | 165 | 38 | 74 | 134 |
| Total Controllable Expenses | 1,377 | 2,444 | 3,727 | 1,213 | 2,109 | 3,275 |
| **Income Before Occupation Costs** | 540 | 911 | 1,478 | 122 | 353 | 618 |
| **Occupation Costs** | | | | | | |
| Rent | 132 | 252 | 445 | 130 | 219 | 350 |
| Property Taxes | 13 | 29 | 57 | 17 | 31 | 59 |
| Other Taxes | 8 | 40 | 135 | 11 | 40 | 127 |
| Property Insurance | 44 | 75 | 125 | 38 | 65 | 105 |
| Total Occupation Costs | 180 | 345 | 589 | 182 | 290 | 473 |
| **Income Before Interest and Depreciation** | 281 | 515 | 1,007 | (101) | 16 | 184 |
| **Interest** | 15 | 50 | 105 | 26 | 75 | 176 |
| **Depreciation** | 63 | 125 | 218 | 70 | 139 | 244 |
| **Net Income Before Other Deductions** | 142 | 342 | 755 | (340) | (119) | (25) |
| **Other Deductions** | 20 | 161 | 431 | 43 | 139 | 441 |
| **Net Income (Loss) Before Income Taxes** | $ 117 | $ 278 | $ 649 | $ (377) | $ (164) | $ (65) |
| **Other Data** | | | | | | |
| Average Receipt Per Cover | $ 4.57 | $ 8.74 | $ 13.77 | $ 5.45 | $ 9.33 | $ 13.54 |
| Average Daily Seat Turnover | 0.9 | 1.6 | 3.2 | 0.6 | 1.1 | 2.0 |
| Productivity Index | 2.93 | 3.28 | 3.92 | 2.59 | 3.01 | 3.49 |

*All ratios are based as a percent of total sales except food and beverage costs, which are based on their respective sales.

| Ratio to Total Sales | | | | | |
|---|---|---|---|---|---|
| Net Profit | | | Net Loss | | |
| Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile |
| 73.0% | 82.4% | 100.0% | 70.6% | 79.4% | 94.9% |
| 12.9 | 22.3 | 29.3 | 16.8 | 23.4 | 30.3 |
| 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |
| 32.1 | 36.6 | 40.5 | 33.4 | 37.7 | 43.0 |
| 24.6 | 28.0 | 33.2 | 25.0 | 28.5 | 34.2 |
| 31.5 | 34.8 | 38.8 | 32.7 | 36.2 | 40.6 |
| 61.2 | 65.2 | 68.5 | 59.4 | 63.8 | 67.3 |
| 0.2 | 0.6 | 2.1 | 0.3 | 0.8 | 2.8 |
| 62.3 | 66.3 | 70.3 | 60.4 | 64.8 | 68.8 |
| 23.9 | 27.8 | 31.9 | 26.3 | 29.9 | 35.7 |
| 0.8 | 2.7 | 4.8 | 1.1 | 3.3 | 5.3 |
| 3.8 | 5.4 | 7.8 | 4.6 | 6.4 | 10.0 |
| 0.1 | 0.5 | 1.5 | 0.2 | 0.9 | 2.2 |
| 0.9 | 1.8 | 3.0 | 1.2 | 2.2 | 3.9 |
| 2.5 | 3.2 | 4.1 | 3.0 | 4.0 | 5.2 |
| 1.5 | 3.4 | 5.9 | 1.6 | 4.0 | 7.3 |
| 1.2 | 1.7 | 2.6 | 1.3 | 2.0 | 3.0 |
| 42.0 | 47.0 | 52.8 | 49.5 | 54.6 | 62.2 |
| 13.6 | 18.4 | 23.5 | 4.6 | 10.4 | 14.8 |
| 2.8 | 5.0 | 7.0 | 4.1 | 6.2 | 9.2 |
| 0.3 | 0.6 | 1.1 | 0.4 | 1.0 | 1.8 |
| 0.2 | 0.8 | 3.0 | 0.3 | 2.0 | 4.2 |
| 1.0 | 1.6 | 2.3 | 1.3 | 2.1 | 3.1 |
| 4.2 | 7.1 | 9.7 | 6.0 | 8.9 | 13.3 |
| 6.8 | 10.8 | 16.5 | (4.3) | 0.5 | 4.4 |
| 0.3 | 1.0 | 2.1 | 0.8 | 1.9 | 4.3 |
| 1.5 | 2.4 | 3.7 | 1.9 | 3.7 | 6.2 |
| 3.6 | 7.3 | 13.1 | (9.3) | (3.5) | (0.9) |
| 0.5 | 3.4 | 6.4 | 1.7 | 3.9 | 10.2 |
| 2.8% | 6.0% | 10.9% | (11.4)% | (5.0)% | (1.8)% |

## Exhibit A-6
### Full-Menu Tableservice
### Cost Per Dollar of Sales*

| | Total Cost of Sales | Total Payroll | Prime Cost |
|---|---|---|---|
| **All Restaurants** | 34.4¢ | 32.1¢ | 67.2¢ |
| **Type of Establishment** | | | |
| Food Only | 32.1¢ | 32.6¢ | 64.8¢ |
| Food and Beverage | 35.0 | 31.8 | 67.6 |
| **Years in Business** | | | |
| Under 5 Years | 34.1¢ | 31.8¢ | 66.1¢ |
| 5 to 10 Years | 34.5 | 30.8 | 65.8 |
| Over 10 Years | 34.7 | 32.5 | 67.7 |
| **Location** | | | |
| Urban | 33.9¢ | 31.7¢ | 65.9¢ |
| Suburban | 34.1 | 32.5 | 67.1 |
| Rural | 36.6 | 32.2 | 68.9 |
| **Menu Theme** | | | |
| Steak/Seafood | 37.3¢ | 30.3¢ | 69.3¢ |
| American | 33.9 | 32.8 | 67.2 |
| Continental*** | 34.1 | 33.1 | 67.4 |
| Italian | 33.1 | 31.7 | 65.5 |
| Sandwiches/ Hamburgers**** | 32.1 | 30.5 | 62.9 |
| Regional | 34.4 | 31.8 | 65.8 |
| Ethnic***** | ** | ** | ** |
| **Region** | | | |
| Northeast | 35.9¢ | 32.6¢ | 68.4¢ |
| North Central | 34.2 | 32.4 | 67.2 |
| South | 34.3 | 30.4 | 65.6 |
| West | 33.1 | 33.2 | 67.1 |
| **Ownership** | | | |
| Sole Proprietorship | 37.0¢ | 31.2¢ | 68.4¢ |
| Partnership | 35.2 | 31.4 | 67.2 |
| Public Corporation | 32.3 | 32.0 | 67.1 |
| Private Corporation | 34.0 | 32.3 | 66.8 |
| **Profit Versus Loss** | | | |
| Net Profit | 34.0¢ | 31.3¢ | 65.5¢ |
| Net Loss | 35.6 | 34.8 | 70.5 |

*All amounts are medians.
**Insufficient data.
***Continental includes French.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.
*****Ethnic includes German, Mexican, Oriental, Irish and International.

## Exhibit A-7
## Full-Menu Tableservice
## Number of Employees*

| | Number of Employees Per Restaurant | | |
|---|---|---|---|
| | Full-Time | Part-Time (20–35 Hours) | Part-Part-Time (Under 20 Hours) |
| **All Restaurants** | 14.0 | 14.0 | 10.0 |
| **Type of Establishment** | | | |
| Food Only | 10.0 | 12.0 | 7.0 |
| Food and Beverage | 15.0 | 15.0 | 10.0 |
| **Location** | | | |
| Urban | 15.0 | 15.0 | 10.0 |
| Suburban | 13.0 | 17.0 | 10.0 |
| Rural | 10.0 | 10.0 | 7.5 |
| **Menu Theme** | | | |
| Steak/Seafood | 15.0 | 15.0 | 10.0 |
| American | 16.0 | 12.0 | 8.0 |
| Continental*** | 13.0 | 15.0 | 8.0 |
| Italian | 18.0 | 14.0 | 5.0 |
| Sandwiches/Hamburgers**** | 10.0 | 13.0 | 10.0 |
| Regional | 9.0 | 11.5 | 10.5 |
| Ethnic***** | 12.0 | 10.0 | 8.0 |
| **Region** | | | |
| Northeast | 15.0 | 15.0 | 10.0 |
| North Central | 10.0 | 14.0 | 10.0 |
| South | 18.0 | 15.0 | 7.0 |
| West | 15.0 | 11.0 | 7.0 |
| **Sales Volume** | | | |
| Under $500,000 | 5.0 | 6.0 | 5.0 |
| $500,000 to $999,999 | 12.0 | 13.0 | 9.0 |
| $1,000,000 to $1,999,999 | 25.0 | 20.0 | 10.0 |
| $2,000,000 and Over | 41.5 | 35.0 | 20.0 |
| **Affiliation** | | | |
| Single Unit — Independent | 12.0 | 11.0 | 8.0 |
| Multi-Unit — Company Operated | 20.0 | 21.0 | 10.0 |
| Multi-Unit — Franchisee Operated | 20.0 | 12.0 | 10.0 |
| **Ownership** | | | |
| Sole Proprietorship | 8.0 | 10.0 | 6.0 |
| Partnership | 16.0 | 15.0 | 6.0 |
| Public Corporation | 27.0 | 15.0 | ** |
| Private Corporation | 15.0 | 15.0 | 10.0 |

*All amounts are medians.
**Insufficient data.
***Continental includes French.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.
*****Ethnic includes German, Mexican, Oriental, Irish and International.

## Exhibit A-8

### Full-Menu Tableservice

### Statement of Income and Expenses—Amount Per Square Foot*

| | All Restaurants | | | Type of Establishment | | Menu Theme | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Lower Quartile | Median | Upper Quartile | Food Only | Food and Beverage | Steak/ Seafood | American | Continental | Italian | Sandwiches/ Hamburgers **** | Regional | Ethnic***** |
| **Sales** | | | | | | | | | | | | |
| Food | $ 87 | $143 | $215 | $169 | $132 | $134 | $149 | $140 | $143 | $149 | $188 | $72 |
| Beverage | 17 | 33 | 63 | N/A | 32 | 35 | 29 | 35 | 30 | 34 | 44 | 21 |
| Total Sales | $105 | $170 | $256 | $170 | $169 | $165 | $171 | $178 | $168 | $207 | $235 | $87 |
| **Gross Profit** | $ 65 | $110 | $165 | $112 | $109 | $100 | $112 | $111 | $107 | $134 | $149 | $59 |
| **Occupation Costs** | | | | | | | | | | | | |
| Rent | $ 4.49 | $ 8.96 | $ 14.39 | $ 6.58 | $ 9.55 | $ 9.42 | $ 8.58 | $ 9.54 | $ 8.38 | $ 12.10 | $ 7.66 | $ 4.88 |
| Property Taxes | .51 | 1.06 | 1.96 | 1.46 | 1.01 | 1.02 | 1.23 | .52 | .90 | 1.25 | 1.10 | 1.00 |
| Other Taxes | .31 | 1.42 | 4.68 | 2.01 | 1.33 | 1.37 | 1.17 | 2.07 | 1.38 | 1.00 | 1.06 | 2.07 |
| Property Insurance | 1.52 | 2.52 | 4.20 | 2.47 | 2.57 | 2.72 | 2.74 | 3.29 | 2.11 | 2.55 | 3.53 | 1.82 |
| Total Occupation Costs | $ 6.22 | $ 12.27 | $ 19.80 | $ 10.63 | $ 12.47 | $ 11.66 | $ 12.20 | $ 11.82 | $ 12.16 | $ 14.83 | $16.01 | $ 7.64 |

*All amounts are medians, unless otherwise stated.
***Continental includes French.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.
*****Ethnic includes German, Mexican, Oriental, Irish and International.
N/A—Not applicable.

| Location | | | Region | | | | Sales Volume ($000) | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Urban | Suburban | Rural | Northeast | North Central | South | West | Under $500 | $500 to $999 | $1,000 to $1,999 | $2,000 and Over |
| $156 | $149 | $ 98 | $157 | $118 | $148 | $153 | $82 | $136 | $167 | $219 |
| 38 | 34 | 19 | 44 | 24 | 33 | 35 | 15 | 30 | 42 | 69 |
| $184 | $181 | $118 | $195 | $134 | $183 | $182 | $99 | $161 | $210 | $315 |
| $121 | $117 | $ 72 | $122 | $ 83 | $115 | $123 | $61 | $102 | $139 | $210 |
| $ 9.84 | $ 8.68 | $ 6.27 | $ 9.54 | $ 6.41 | $ 9.50 | $ 11.88 | $ 6.00 | $ 8.11 | $ 12.41 | $ 16.44 |
| 1.09 | 1.32 | .79 | 1.06 | 1.17 | .91 | 1.01 | .65 | 1.03 | 1.15 | 1.64 |
| 1.18 | 2.44 | 1.19 | .74 | 1.72 | 1.36 | 1.90 | 1.77 | 1.66 | 1.19 | .82 |
| 2.74 | 2.59 | 2.09 | 3.20 | 2.20 | 2.86 | 2.32 | 1.95 | 2.41 | 2.80 | 3.62 |
| $ 14.23 | $ 12.41 | $ 7.82 | $ 12.46 | $ 8.87 | $ 14.93 | $ 14.89 | $ 8.52 | $ 11.79 | $ 15.95 | $ 21.28 |

## Exhibit A-9
### Full-Menu Tableservice
### Employee Information*

| | Full-Time Equivalent Employees | | | Amount Per Full-Time Equivalent Employee | |
|---|---|---|---|---|---|
| | Total | Per 100 Restaurant Seats | Per 100 Average Daily Covers | Total Sales | Total Payroll |
| **All Restaurants** | 29.5 | 16.3 | 11.8 | $28,006 | $ 8,662 |
| **Type of Establishments** | | | | | |
| Food Only | 24.8 | 19.6 | 5.4 | $24,758 | $ 7,879 |
| Food and Beverage | 31.3 | 15.4 | 13.3 | 28,987 | 8,886 |
| **Profit Versus Loss** | | | | | |
| Net Profit | 30.0 | 17.7 | 11.1 | $28,719 | $ 8,581 |
| Net Loss | 27.5 | 14.1 | 12.8 | 25,956 | 8,571 |
| **Location** | | | | | |
| Urban | 31.8 | 17.7 | 12.0 | $29,511 | $ 9,110 |
| Suburban | 30.8 | 16.7 | 11.3 | 27,699 | 8,764 |
| Rural | 20.8 | 13.2 | 12.1 | 25,625 | 7,361 |
| **Menu Theme** | | | | | |
| Steak/Seafood | 33.3 | 15.1 | 13.7 | $30,087 | $ 8,523 |
| American | 30.0 | 17.5 | 8.3 | 27,150 | 8,574 |
| Continental*** | 32.6 | 14.0 | 17.8 | 28,556 | 10,168 |
| Italian | 25.0 | 16.5 | 13.2 | 27,999 | 8,476 |
| Regional | 30.8 | 21.7 | 11.6 | 27,345 | 8,007 |
| Ethnic***** | 27.3 | 12.0 | 13.4 | 26,553 | 7,307 |
| **Region** | | | | | |
| Northeast | 30.4 | 16.8 | 13.0 | $30,727 | $ 9,501 |
| North Central | 26.0 | 15.3 | 11.0 | 24,615 | 7,494 |
| South | 33.8 | 16.1 | 12.4 | 29,337 | 8,654 |
| West | 29.5 | 17.5 | 11.5 | 30,454 | 9,636 |
| **Sales Volume** | | | | | |
| Under $500,000 | 13.3 | 11.2 | 10.3 | $23,676 | $ 6,906 |
| $500,000 to $999,999 | 26.8 | 16.3 | 10.6 | 26,984 | 8,572 |
| $1,000,000 to $1,999,999 | 43.8 | 18.8 | 12.3 | 30,756 | 9,977 |
| $2,000,000 and Over | 78.9 | 24.0 | 14.4 | 35,400 | 11,024 |
| **Affiliation** | | | | | |
| Single Unit—Independent | 26.0 | 15.0 | 12.6 | $27,375 | $ 8,227 |
| Multi-Unit—Company Operated | 37.5 | 20.3 | 9.7 | 30,336 | 9,243 |
| Multi-Unit—Franchise-Operated | 35.3 | 20.8 | 5.1 | 28,629 | 9,036 |

*All amounts are medians.
***Continental includes French.
*****Ethnic includes German, Mexican, Oriental, Irish and International.

## Exhibit A-10
### Full-Menu Tableservice
### Statement of Income and Expenses—All Restaurants*

| | All Restaurants | | | | | |
|---|---|---|---|---|---|---|
| | Amount Per Seat | | | Ratio to Sales | | |
| | Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile |
| **Sales** | | | | | | |
| Food | $2,213 | $3,808 | $5,886 | 72.2% | 80.9% | 97.9% |
| Beverage | 442 | 886 | 1,770 | 14.5 | 22.7 | 30.0 |
| Total Sales | 2,684 | 4,517 | 7,148 | 100.0 | 100.0 | 100.0 |
| **Cost of Sales** | | | | | | |
| Food | 842 | 1,392 | 2,139 | 32.9 | 36.9 | 41.0 |
| Beverage | 130 | 256 | 499 | 24.7 | 28.3 | 33.5 |
| Total Cost of Sales | 988 | 1,585 | 2,475 | 31.9 | 35.3 | 39.1 |
| **Gross Profit** | 1,647 | 2,920 | 4,649 | 60.9 | 64.7 | 68.1 |
| **Other Income** | 11 | 34 | 110 | 0.2 | 0.7 | 2.6 |
| Total Income | 1,733 | 3,013 | 4,798 | 61.7 | 65.9 | 69.9 |
| **Controllable Expenses** | | | | | | |
| Payroll | 758 | 1,312 | 2,067 | 24.4 | 28.6 | 32.6 |
| Employee Benefits | 38 | 114 | 260 | 0.9 | 2.8 | 4.9 |
| Direct Operating Expenses | 143 | 267 | 515 | 4.0 | 5.7 | 8.3 |
| Music and Entertainment | 5 | 22 | 69 | 0.1 | 0.6 | 1.7 |
| Advertising and Promotion | 36 | 86 | 172 | 1.0 | 1.9 | 3.3 |
| Utilities | 106 | 160 | 226 | 2.6 | 3.4 | 4.4 |
| Administrative and General | 57 | 160 | 349 | 1.6 | 3.5 | 6.1 |
| Repairs and Maintenance | 44 | 83 | 155 | 1.2 | 1.8 | 2.7 |
| Total Controllable Expenses | 1,318 | 2,320 | 3,599 | 43.7 | 49.2 | 55.0 |
| **Income Before Occupation Costs** | 381 | 716 | 1,258 | 11.1 | 16.1 | 21.9 |
| **Occupation Costs** | | | | | | |
| Rent | 131 | 241 | 422 | 3.1 | 5.3 | 7.5 |
| Property Taxes | 14 | 30 | 57 | 0.3 | 0.7 | 1.3 |
| Other Taxes | 9 | 40 | 133 | 0.2 | 0.9 | 3.2 |
| Property Insurance | 42 | 70 | 119 | 1.1 | 1.7 | 2.6 |
| Total Occupation Costs | 181 | 332 | 561 | 4.6 | 7.4 | 10.5 |
| **Income Before Interest and Depreciation** | 115 | 365 | 793 | 3.2 | 8.6 | 14.6 |
| **Interest** | 17 | 59 | 119 | 0.4 | 1.2 | 2.4 |
| **Depreciation** | 64 | 129 | 225 | 1.6 | 2.6 | 4.3 |
| **Restaurant Profit** | $ 1 | $ 188 | $ 570 | 0.1% | 4.6% | 10.6% |

*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.

## Exhibit A-11
### Full-Menu Tableservice
### Statement of Income and Expenses—Amount Per Seat

| | Type of Establishment | | | | | |
|---|---|---|---|---|---|---|
| | Food Only | | | Food and Beverage | | |
| | Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile |
| **Sales** | | | | | | |
| Food | $3,269 | $4,915 | $6,852 | $1,900 | $3,517 | $5,608 |
| Beverage | N/A | N/A | N/A | 442 | 886 | 1,770 |
| Total Sales | 3,337 | 4,965 | 6,852 | 2,530 | 4,388 | 7,292 |
| **Cost of Sales** | | | | | | |
| Food | 1,206 | 1,592 | 2,230 | 771 | 1,257 | 2,095 |
| Beverage | N/A | N/A | N/A | 128 | 256 | 499 |
| Total Cost of Sales | 1,225 | 1,656 | 2,239 | 939 | 1,569 | 2,557 |
| **Gross Profit** | 2,053 | 3,276 | 4,452 | 1,557 | 2,841 | 4,767 |
| **Other Income** | 6 | 19 | 68 | 12 | 39 | 128 |
| Total Income | 2,098 | 3,365 | 4,502 | 1,648 | 2,933 | 4,875 |
| **Controllable Expenses** | | | | | | |
| Payroll | 931 | 1,536 | 2,068 | 702 | 1,251 | 2,072 |
| Employee Benefits | 35 | 101 | 250 | 41 | 114 | 263 |
| Direct Operating Expenses | 153 | 231 | 350 | 137 | 284 | 565 |
| Music and Entertainment | 2 | 5 | 10 | 5 | 27 | 72 |
| Advertising and Promotion | 32 | 82 | 202 | 37 | 87 | 168 |
| Utilities | 135 | 198 | 250 | 100 | 150 | 219 |
| Administrative and General | 29 | 100 | 256 | 63 | 177 | 402 |
| Repairs and Maintenance | 53 | 89 | 190 | 41 | 83 | 146 |
| Total Controllable Expenses | 1,576 | 2,527 | 3,293 | 1,232 | 2,262 | 3,693 |
| **Income Before Occupation Costs** | 538 | 841 | 1,362 | 342 | 668 | 1,223 |
| **Occupation Costs** | | | | | | |
| Rent | 52 | 190 | 365 | 146 | 251 | 436 |
| Property Taxes | 18 | 39 | 75 | 13 | 28 | 54 |
| Other Taxes | 5 | 63 | 158 | 9 | 38 | 130 |
| Property Insurance | 45 | 67 | 104 | 41 | 71 | 122 |
| Total Occupation Costs | 180 | 292 | 516 | 180 | 337 | 584 |
| **Income Before Interest and Depreciation** | 240 | 477 | 973 | 96 | 318 | 738 |
| **Interest** | 17 | 54 | 102 | 17 | 61 | 123 |
| **Depreciation** | 60 | 106 | 185 | 65 | 141 | 242 |
| **Restaurant Profit** | $ 92 | $ 340 | $ 770 | $ (10) | $ 159 | $ 512 |

N/A — Not applicable

## Exhibit A-12
### Full-Menu Tableservice
### Statement of Income and Expenses—Ratio to Total Sales*

| | Type of Establishment | | | | | |
|---|---|---|---|---|---|---|
| | Food Only | | | Food and Beverage | | |
| | Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile |
| **Sales** | | | | | | |
| Food | 100.0% | 100.0% | 100.0% | 70.0% | 77.6% | 86.4% |
| Beverage | N/A | N/A | N/A | 14.5 | 22.7 | 30.0 |
| Total Sales | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |
| **Cost of Sales** | | | | | | |
| Food | 30.2 | 33.3 | 37.8 | 33.7 | 37.8 | 42.1 |
| Beverage | N/A | N/A | N/A | 24.7 | 28.3 | 33.5 |
| Total Cost of Sales | 30.4 | 33.7 | 37.9 | 32.4 | 35.6 | 39.8 |
| **Gross Profit** | 62.2 | 66.4 | 69.7 | 60.1 | 64.4 | 67.7 |
| **Other Income** | 0.1 | 0.3 | 1.5 | 0.3 | 0.8 | 2.8 |
| Total Income | 62.5 | 66.9 | 70.5 | 61.2 | 65.5 | 69.5 |
| **Controllable Expenses** | | | | | | |
| Payroll | 25.7 | 30.0 | 33.6 | 24.0 | 28.2 | 32.4 |
| Employee Benefits | 0.8 | 2.5 | 4.8 | 1.0 | 3.0 | 5.0 |
| Direct Operating Expenses | 3.5 | 4.6 | 6.3 | 4.3 | 6.1 | 8.9 |
| Music and Entertainment | 0.1 | [illegible] | 0.2 | 0.1 | 0.7 | 1.9 |
| Advertising and Promotion | 0.8 | 1.7 | 3.7 | 1.0 | 2.0 | 3.2 |
| Utilities | 3.2 | 4.0 | 4.6 | 2.5 | 3.2 | 4.3 |
| Administrative and General | 0.6 | 2.3 | 5.1 | 1.9 | 3.7 | 6.6 |
| Repairs and Maintenance | 1.3 | 1.9 | 3.1 | 1.2 | 1.8 | 2.6 |
| Total Controllable Expenses | 43.7 | 48.3 | 53.6 | 43.6 | 49.5 | 55.4 |
| **Income Before Occupation Costs** | 13.8 | 17.8 | 23.4 | 10.5 | 15.5 | 21.5 |
| **Occupation Costs** | | | | | | |
| Rent | 1.7 | 4.8 | 6.3 | 3.6 | 5.6 | 7.7 |
| Property Taxes | 0.3 | 0.8 | 1.5 | 0.3 | 0.6 | 1.2 |
| Other Taxes | 0.2 | 2.2 | 3.3 | 0.2 | 0.9 | 3.2 |
| Property Insurance | 1.1 | 1.5 | 2.0 | 1.1 | 1.8 | 2.8 |
| Total Occupation Costs | 4.0 | 6.8 | 9.2 | 4.8 | 7.7 | 10.9 |
| **Income Before Interest and Depreciation** | 6.1 | 10.5 | 17.4 | 2.7 | 7.9 | 13.9 |
| **Interest** | 0.4 | 1.5 | 2.4 | 0.4 | 1.2 | 2.5 |
| **Depreciation** | 1.3 | 2.3 | 3.6 | 1.6 | 2.7 | 4.6 |
| **Restaurant Profit** | 2.6% | 7.4% | 14.4% | (0.3)% | 4.1% | 9.7% |

N/A — Not applicable.
*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.

## Exhibit A-13
### Full-Menu Tableservice
### Statement of Income and Expenses—Amount Per Seat

| | Years In Business | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Under 5 Years | | | 5 to 10 Years | | | Over 10 Years | | |
| | Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile |
| **Sales** | | | | | | | | | |
| Food | $2,025 | $3,327 | $5,208 | $2,507 | $4,234 | $6,853 | $2,213 | $3,886 | $5,879 |
| Beverage | 463 | 881 | 1,474 | 499 | 1,095 | 2,312 | 380 | 843 | 1,665 |
| Total Sales | 2,522 | 4,239 | 6,554 | 3,333 | 5,427 | 8,685 | 2,644 | 4,489 | 7,004 |
| **Cost of Sales** | | | | | | | | | |
| Food | 712 | 1,200 | 1,866 | 932 | 1,570 | 2,324 | 862 | 1,444 | 2,187 |
| Beverage | 138 | 262 | 470 | 157 | 324 | 626 | 114 | 220 | 483 |
| Total Cost of Sales | 892 | 1,488 | 2,264 | 1,170 | 1,947 | 2,913 | 979 | 1,581 | 2,495 |
| **Gross Profit** | 1,597 | 2,786 | 4,330 | 2,026 | 3,389 | 5,523 | 1,600 | 2,906 | 4,588 |
| **Other Income** | 10 | 37 | 128 | 7 | 28 | 71 | 12 | 36 | 128 |
| Total Income | 1,639 | 2,832 | 4,376 | 2,076 | 3,434 | 5,536 | 1,707 | 3,059 | 4,683 |
| **Controllable Expenses** | | | | | | | | | |
| Payroll | 612 | 1,158 | 1,937 | 858 | 1,444 | 2,461 | 786 | 1,350 | 2,070 |
| Employee Benefits | 38 | 102 | 246 | 38 | 125 | 294 | 38 | 114 | 274 |
| Direct Operating Expenses | 132 | 285 | 521 | 171 | 322 | 627 | 137 | 248 | 458 |
| Music and Entertainment | 6 | 29 | 79 | 6 | 19 | 67 | 4 | 20 | 65 |
| Advertising and Promotion | 41 | 91 | 171 | 44 | 89 | 179 | 32 | 82 | 170 |
| Utilities | 103 | 143 | 200 | 109 | 165 | 227 | 107 | 166 | 232 |
| Administrative and General | 56 | 151 | 325 | 59 | 202 | 434 | 54 | 150 | 334 |
| Repairs and Maintenance | 38 | 65 | 115 | 51 | 96 | 169 | 45 | 89 | 171 |
| Total Controllable Expenses | 1,174 | 2,109 | 3,302 | 1,513 | 2,575 | 4,190 | 1,332 | 2,348 | 3,460 |
| **Income Before Occupation Costs** | 381 | 758 | 1,297 | 485 | 818 | 1,302 | 357 | 673 | 1,233 |
| **Occupation Costs** | | | | | | | | | |
| Rent | 170 | 302 | 494 | 149 | 267 | 485 | 100 | 196 | 358 |
| Property Taxes | 14 | 31 | 61 | 10 | 25 | 56 | 15 | 30 | 57 |
| Other Taxes | 9 | 39 | 129 | 7 | 32 | 164 | 11 | 48 | 130 |
| Property Insurance | 40 | 66 | 112 | 47 | 77 | 132 | 43 | 69 | 120 |
| Total Occupation Costs | 234 | 391 | 655 | 193 | 375 | 639 | 152 | 281 | 509 |
| **Income Before Interest and Depreciation** | 49 | 363 | 773 | 164 | 407 | 800 | 118 | 359 | 793 |
| **Interest** | 42 | 98 | 176 | 16 | 63 | 147 | 13 | 41 | 88 |
| **Depreciation** | 107 | 186 | 321 | 66 | 156 | 244 | 56 | 104 | 186 |
| **Restaurant Profit** | $ (160) | $ 102 | $ 547 | $ 26 | $ 192 | $ 566 | $ 20 | $ 209 | $ 623 |

| Location | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Urban | | | Suburban | | | Rural | | |
| Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile |
| $2,592 | $4,147 | $6,404 | $2,473 | $4,060 | $6,026 | $1,600 | $2,711 | $5,011 |
| 540 | 996 | 2,034 | 472 | 910 | 1,626 | 264 | 556 | 1,060 |
| 3,290 | 4,925 | 7,881 | 3,079 | 4,940 | 7,113 | 1,991 | 3,106 | 5,899 |
| 954 | 1,539 | 2,229 | 978 | 1,465 | 2,159 | 626 | 1,000 | 1,748 |
| 168 | 302 | 650 | 131 | 250 | 469 | 94 | 172 | 326 |
| 1,170 | 1,796 | 2,755 | 1,118 | 1,699 | 2,494 | 733 | 1,170 | 2,029 |
| 1,952 | 3,271 | 5,344 | 1,881 | 3,174 | 4,557 | 1,159 | 1,974 | 3,763 |
| 14 | 36 | 95 | 9 | 30 | 106 | 7 | 34 | 133 |
| 2,040 | 3,342 | 5,496 | 2,067 | 3,367 | 4,805 | 1,188 | 2,026 | 3,954 |
| 932 | 1,458 | 2,285 | 918 | 1,412 | 2,136 | 500 | 862 | 1,608 |
| 54 | 153 | 317 | 36 | 101 | 254 | 27 | 65 | 196 |
| 173 | 306 | 622 | 175 | 278 | 538 | 92 | 171 | 353 |
| 5 | 23 | 88 | 5 | 30 | 69 | 4 | 16 | 44 |
| 47 | 95 | 180 | 42 | 123 | 202 | 23 | 47 | 98 |
| 117 | 172 | 248 | 113 | 174 | 232 | 84 | 122 | 188 |
| 82 | 214 | 453 | 41 | 154 | 348 | 36 | 81 | 209 |
| 51 | 90 | 148 | 47 | 96 | 201 | 32 | 58 | 110 |
| 1,650 | 2,625 | 4,160 | 1,563 | 2,527 | 3,628 | 850 | 1,478 | 2,636 |
| 498 | 840 | 1,473 | 406 | 718 | 1,267 | 243 | 455 | 901 |
| 156 | 269 | 471 | 102 | 240 | 402 | 100 | 172 | 300 |
| 13 | 31 | 58 | 17 | 38 | 76 | 12 | 22 | 39 |
| 9 | 35 | 130 | 9 | 49 | 143 | 8 | 40 | 119 |
| 46 | 77 | 125 | 44 | 71 | 113 | 38 | 64 | 110 |
| 232 | 384 | 633 | 195 | 338 | 562 | 105 | 225 | 391 |
| 150 | 450 | 896 | 106 | 362 | 846 | 69 | 261 | 514 |
| 19 | 60 | 117 | 12 | 58 | 139 | 22 | 61 | 114 |
| 74 | 149 | 249 | 59 | 118 | 229 | 52 | 111 | 185 |
| $ 8 | $ 257 | $ 688 | $ 9 | $ 169 | $ 597 | $ (22) | $ 128 | $ 371 |

## Exhibit A-14
### Full-Menu Tableservice
### Statement of Income and Expenses—Ratio to Total Sales*

| | Years in Business | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Under 5 Years | | | 5 to 10 Years | | | Over 10 Years | | |
| | Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile |
| **Sales** | | | | | | | | | |
| Food | 69.9% | 79.0% | 90.5% | 70.9% | 78.5% | 94.8% | 73.5% | 83.8% | 100.0% |
| Beverage | 14.8 | 23.8 | 32.8 | 16.7 | 23.5 | 30.8 | 13.9 | 22.3 | 28.6 |
| Total Sales | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |
| **Cost of Sales** | | | | | | | | | |
| Food | 33.1 | 36.7 | 40.7 | 33.1 | 37.3 | 40.2 | 32.7 | 37.1 | 41.8 |
| Beverage | 24.4 | 28.0 | 34.5 | 25.0 | 29.0 | 34.6 | 24.7 | 28.3 | 33.0 |
| Total Cost of Sales | 31.7 | 34.6 | 37.8 | 31.8 | 35.3 | 38.8 | 32.1 | 35.9 | 39.9 |
| **Gross Profit** | 62.2 | 65.4 | 68.3 | 61.2 | 64.7 | 68.2 | 60.0 | 64.1 | 67.9 |
| **Other Income** | 0.2 | 0.8 | 2.8 | 0.2 | 0.5 | 1.3 | 0.3 | 0.8 | 2.9 |
| Total Income | 62.6 | 66.1 | 69.5 | 62.0 | 65.5 | 68.9 | 61.1 | 65.7 | 70.1 |
| **Controllable Expenses** | | | | | | | | | |
| Payroll | 22.5 | 27.8 | 31.4 | 24.0 | 27.4 | 32.4 | 25.3 | 29.5 | 33.6 |
| Employee Benefits | 0.7 | 2.7 | 4.9 | 0.8 | 2.7 | 4.7 | 1.0 | 2.9 | 5.0 |
| Direct Operating Expenses | 4.5 | 6.5 | 9.2 | 4.2 | 6.2 | 8.4 | 3.8 | 5.3 | 7.8 |
| Music and Entertainment | 0.2 | 0.8 | 2.0 | 0.1 | 0.5 | 1.1 | 0.1 | 0.6 | 1.7 |
| Advertising and Promotion | 1.1 | 2.2 | 3.6 | 1.0 | 1.8 | 3.2 | 1.0 | 1.8 | 3.2 |
| Utilities | 2.5 | 3.4 | 4.3 | 2.4 | 3.0 | 3.9 | 2.7 | 3.5 | 4.6 |
| Administrative and General | 1.7 | 3.5 | 6.6 | 1.3 | 3.6 | 6.4 | 1.4 | 3.5 | 6.1 |
| Repairs and Maintenance | 1.1 | 1.6 | 2.5 | 1.2 | 1.8 | 2.7 | 1.3 | 1.9 | 2.9 |
| Total Controllable Expenses | 43.0 | 48.4 | 53.9 | 42.5 | 49.1 | 54.4 | 43.8 | 49.6 | 55.4 |
| **Income Before Occupation Costs** | 11.6 | 17.3 | 22.6 | 11.7 | 16.1 | 22.2 | 10.6 | 15.7 | 21.4 |
| **Occupation Costs** | | | | | | | | | |
| Rent | 5.1 | 6.8 | 8.9 | 3.1 | 5.3 | 7.0 | 2.5 | 4.8 | 6.7 |
| Property Taxes | 0.4 | 0.6 | 1.3 | 0.2 | 0.5 | 1.0 | 0.4 | 0.8 | 1.3 |
| Other Taxes | 0.2 | 0.8 | 3.1 | 0.1 | 0.7 | 3.2 | 0.3 | 1.1 | 3.3 |
| Property Insurance | 1.0 | 1.5 | 2.4 | 1.0 | 1.6 | 2.4 | 1.1 | 1.8 | 2.7 |
| Total Occupation Costs | 6.7 | 9.1 | 12.4 | 4.6 | 7.4 | 10.3 | 4.0 | 6.8 | 9.7 |
| **Income Before Interest and Depreciation** | 1.2 | 9.0 | 14.4 | 3.8 | 8.0 | 15.1 | 3.4 | 8.7 | 14.5 |
| **Interest** | 0.9 | 1.9 | 4.0 | 0.3 | 1.1 | 2.7 | 0.3 | 1.0 | 2.1 |
| **Depreciation** | 2.5 | 4.3 | 6.6 | 1.6 | 2.5 | 3.8 | 1.4 | 2.3 | 3.6 |
| **Restaurant Profit** | (4.2)% | 2.7% | 9.6% | 0.6% | 4.4% | 11.2% | 0.7% | 5.5% | 10.9% |

*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.

| Location | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Urban | | | Suburban | | | Rural | | |
| Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile |
| 70.4% | 79.9% | 93.0% | 72.7% | 80.9% | 97.5% | 75.0% | 85.7% | 100.0% |
| 15.0 | 23.3 | 30.9 | 14.6 | 23.0 | 29.6 | 12.2 | 22.3 | 28.0 |
| 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |
| 32.6 | 36.2 | 41.0 | 32.9 | 37.0 | 40.5 | 33.7 | 37.8 | 43.4 |
| 24.9 | 28.4 | 32.9 | 23.8 | 27.5 | 31.5 | 26.0 | 31.2 | 38.4 |
| 31.5 | 34.8 | 39.1 | 31.7 | 35.0 | 38.4 | 33.5 | 37.0 | 41.2 |
| 60.9 | 65.2 | 68.6 | 61.6 | 65.0 | 68.3 | 58.8 | 63.0 | 66.5 |
| 0.3 | 0.7 | 2.3 | 0.2 | 0.6 | 2.5 | 0.3 | 1.0 | 3.2 |
| 62.1 | 66.3 | 70.5 | 62.5 | 66.3 | 69.9 | 59.5 | 63.8 | 68.2 |
| 24.4 | 28.2 | 32.4 | 24.7 | 29.1 | 33.0 | 23.9 | 28.4 | 33.2 |
| 1.0 | 3.3 | 5.1 | 0.7 | 2.6 | 4.9 | 1.1 | 2.4 | 4.5 |
| 3.9 | 5.8 | 8.4 | 4.4 | 5.8 | 8.3 | 3.8 | 5.3 | 8.1 |
| 0.1 | 0.5 | 1.6 | 0.1 | 0.7 | 1.8 | 0.1 | 0.7 | 1.7 |
| 1.0 | 2.0 | 3.0 | 1.1 | 2.3 | 4.1 | 1.0 | 1.5 | 2.6 |
| 2.4 | 3.2 | 4.2 | 2.6 | 3.3 | 4.3 | 2.8 | 3.8 | 4.9 |
| 1.8 | 3.8 | 6.6 | 1.3 | 3.5 | 6.4 | 1.2 | 2.9 | 5.4 |
| 1.2 | 1.6 | 2.4 | 1.2 | 2.0 | 3.0 | 1.4 | 1.9 | 2.8 |
| 43.8 | 49.2 | 54.4 | 44.3 | 50.0 | 56.0 | 41.1 | 46.9 | 53.8 |
| 11.6 | 16.5 | 22.4 | 11.1 | 15.4 | 21.6 | 10.6 | 16.2 | 21.8 |
| 3.4 | 5.4 | 7.5 | 2.6 | 5.1 | 7.2 | 3.2 | 5.1 | 9.1 |
| 0.3 | 0.6 | 1.2 | 0.4 | 0.8 | 1.4 | 0.3 | 0.7 | 1.3 |
| 0.2 | 0.7 | 2.9 | 0.2 | 1.3 | 3.3 | 0.3 | 2.1 | 3.9 |
| 1.0 | 1.5 | 2.5 | 1.0 | 1.6 | 2.3 | 1.4 | 2.1 | 3.1 |
| 4.9 | 7.7 | 10.7 | 4.5 | 7.3 | 10.2 | 3.9 | 7.2 | 11.0 |
| 3.5 | 9.1 | 14.7 | 3.1 | 8.4 | 14.3 | 2.6 | 8.6 | 15.0 |
| 0.4 | 1.1 | 2.0 | 0.3 | 1.1 | 2.4 | 0.6 | 1.9 | 3.8 |
| 1.5 | 2.6 | 4.1 | 1.5 | 2.5 | 3.9 | 1.8 | 2.9 | 5.5 |
| 0.3% | 5.6% | 11.5% | 0.2% | 4.4% | 10.4% | (0.8)% | 4.5% | 9.7% |

## Exhibit A-15

### Full-Menu Tableservice

### Statement of Income and Expenses—Amount Per Seat

| | Affiliation | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Single Unit Independent | | | Multi-Unit Company Operated | | | Multi-Unit Franchisee Operated | | |
| | Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile |
| **Sales** | | | | | | | | | |
| Food | $1,980 | $3,323 | $5,403 | $3,806 | $5,433 | $7,271 | $3,857 | $5,751 | $7,502 |
| Beverage | 417 | 829 | 1,545 | 558 | 1,338 | 2,521 | 478 | 881 | 1,236 |
| Total Sales | 2,455 | 4,073 | 6,607 | 4,301 | 6,234 | 8,957 | 4,165 | 5,863 | 7,769 |
| **Cost of Sales** | | | | | | | | | |
| Food | 772 | 1,223 | 2,002 | 1,225 | 1,852 | 2,541 | 1,368 | 1,693 | 2,228 |
| Beverage | 125 | 235 | 470 | 183 | 382 | 706 | 117 | 240 | 285 |
| Total Cost of Sales | 915 | 1,480 | 2,361 | 1,365 | 2,036 | 3,165 | 1,445 | 1,894 | 2,296 |
| **Gross Profit** | 1,488 | 2,556 | 4,172 | 2,935 | 4,207 | 5,853 | 2,816 | 4,128 | 5,495 |
| **Other Income** | 12 | 38 | 134 | 7 | 24 | 72 | 11 | 20 | 30 |
| Total Income | 1,559 | 2,686 | 4,342 | 2,952 | 4,218 | 5,872 | 2,830 | 4,148 | 5,514 |
| **Controllable Expenses** | | | | | | | | | |
| Payroll | 677 | 1,146 | 1,946 | 1,245 | 1,801 | 2,459 | 1,392 | 1,864 | 2,295 |
| Employee Benefits | 39 | 107 | 247 | 35 | 121 | 303 | 94 | 248 | 325 |
| Direct Operating Expenses | 119 | 250 | 479 | 224 | 321 | 666 | 225 | 282 | 541 |
| Music and Entertainment | 5 | 24 | 73 | 5 | 23 | 67 | 5 | 16 | 62 |
| Advertising and Promotion | 31 | 75 | 147 | 57 | 135 | 245 | 90 | 141 | 202 |
| Utilities | 99 | 142 | 203 | 152 | 209 | 262 | 223 | 271 | 298 |
| Administrative and General | 54 | 135 | 320 | 80 | 197 | 444 | 165 | 335 | 398 |
| Repairs and Maintenance | 38 | 73 | 135 | 64 | 128 | 219 | 63 | 99 | 131 |
| Total Controllable Expenses | 1,168 | 2,035 | 3,203 | 2,319 | 3,018 | 4,333 | 2,511 | 3,055 | 3,954 |
| **Income Before Occupation Costs** | 339 | 617 | 1,109 | 600 | 1,072 | 1,702 | 770 | 1,273 | 1,754 |
| **Occupation Costs** | | | | | | | | | |
| Rent | 130 | 221 | 361 | 133 | 313 | 538 | 207 | 340 | 679 |
| Property Taxes | 13 | 25 | 47 | 19 | 44 | 83 | 42 | 55 | 76 |
| Other Taxes | 12 | 45 | 137 | 6 | 22 | 120 | •• | 38 | •• |
| Property Insurance | 40 | 65 | 118 | 50 | 86 | 122 | 39 | 66 | 125 |
| Total Occupation Costs | 165 | 304 | 511 | 223 | 384 | 710 | 349 | 451 | 840 |
| **Income Before Interest and Depreciation** | 99 | 313 | 655 | 262 | 633 | 1,278 | 279 | 667 | 1,365 |
| **Interest** | 17 | 55 | 111 | 19 | 73 | 156 | 23 | 45 | 127 |
| **Depreciation** | 58 | 117 | 220 | 94 | 147 | 237 | 104 | 174 | 259 |
| **Restaurant Profit** | $ (12) | $ 156 | $ 443 | $ 78 | $ 395 | $ 937 | $ 77 | $ 494 | $ 926 |

••Insufficient data.

| Sales Volume ($000) | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Under $500 | | | $500 to $999 | | | $1,000 to $1,999 | | | $2,000 and Over | | |
| Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile |
| $1,383 | $2,269 | $3,369 | $2,338 | $3,679 | $5,466 | $3,023 | $4,621 | $6,475 | $5,254 | $6,780 | $ 9,186 |
| 216 | 451 | 706 | 405 | 823 | 1,362 | 628 | 1,061 | 2,033 | 1,024 | 1,914 | 3,244 |
| 1,845 | 2,671 | 3,912 | 2,945 | 4,509 | 6,143 | 4,034 | 5,909 | 7,985 | 6,667 | 8,703 | 12,994 |
| 558 | 865 | 1,286 | 896 | 1,311 | 1,908 | 1,117 | 1,719 | 2,321 | 1,623 | 2,515 | 3,546 |
| 72 | 151 | 229 | 118 | 228 | 428 | 175 | 302 | 542 | 269 | 487 | 803 |
| 675 | 987 | 1,437 | 1,088 | 1,552 | 2,152 | 1,383 | 2,055 | 2,738 | 2,165 | 3,102 | 4,390 |
| 1,095 | 1,627 | 2,547 | 1,776 | 2,826 | 4,059 | 2,485 | 3,762 | 5,321 | 4,109 | 5,602 | 8,612 |
| 5 | 21 | 92 | 9 | 27 | 80 | 16 | 38 | 107 | 24 | 69 | 276 |
| 1,159 | 1,665 | 2,603 | 1,903 | 2,933 | 4,172 | 2,588 | 3,948 | 5,457 | 4,234 | 5,800 | 8,825 |
| 471 | 703 | 1,119 | 829 | 1,317 | 1,899 | 1,116 | 1,747 | 2,299 | 1,624 | 2,275 | 3,501 |
| 21 | 57 | 129 | 36 | 80 | 236 | 54 | 168 | 322 | 85 | 253 | 534 |
| 69 | 135 | 266 | 152 | 249 | 407 | 229 | 359 | 585 | 344 | 659 | 964 |
| 3 | 11 | 35 | 6 | 27 | 65 | 5 | 25 | 70 | 5 | 48 | 135 |
| 23 | 44 | 91 | 38 | 87 | 179 | 52 | 112 | 198 | 83 | 149 | 292 |
| 87 | 117 | 166 | 105 | 164 | 223 | 123 | 178 | 258 | 164 | 222 | 307 |
| 28 | 68 | 174 | 45 | 122 | 315 | 124 | 239 | 470 | 198 | 340 | 723 |
| 26 | 45 | 90 | 46 | 74 | 135 | 63 | 115 | 202 | 93 | 140 | 307 |
| 852 | 1,187 | 1,827 | 1,423 | 2,266 | 3,090 | 2,086 | 2,902 | 4,114 | 3,121 | 4,357 | 6,269 |
| 224 | 480 | 801 | 387 | 700 | 1,114 | 453 | 871 | 1,463 | 839 | 1,423 | 2,698 |
| 103 | 161 | 245 | 104 | 207 | 363 | 196 | 318 | 495 | 245 | 454 | 730 |
| 10 | 22 | 38 | 13 | 29 | 60 | 18 | 31 | 59 | 23 | 50 | 76 |
| 14 | 51 | 124 | 7 | 43 | 137 | 7 | 35 | 137 | 9 | 22 | 139 |
| 34 | 54 | 90 | 42 | 66 | 111 | 51 | 85 | 135 | 63 | 124 | 180 |
| 126 | 232 | 358 | 180 | 315 | 499 | 255 | 397 | 655 | 251 | 673 | 913 |
| 49 | 213 | 486 | 107 | 361 | 684 | 128 | 424 | 878 | 353 | 1,019 | 1,669 |
| 18 | 62 | 121 | 15 | 47 | 108 | 15 | 50 | 106 | 28 | 72 | 160 |
| 47 | 92 | 166 | 63 | 109 | 195 | 72 | 156 | 268 | 121 | 222 | 366 |
| $ (67) | $ 69 | $ 317 | $ 20 | $ 197 | $ 494 | $ (18) | $ 232 | $ 681 | $ 157 | $ 718 | $ 1,290 |

## Exhibit A-16
### Full-Menu Tableservice
### Statement of Income and Expenses—Ratio to Total Sales*

| | Affiliation | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Single Unit Independent | | | Multi-Unit Company Operated | | | Multi-Unit Franchisee Operated | | |
| | Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile |
| **Sales** | | | | | | | | | |
| Food | 72.1% | 80.0% | 94.1% | 72.7% | 84.0% | 100.0% | 84.9% | 100.0% | 100.0% |
| Beverage | 14.5 | 22.5 | 29.6 | 14.4 | 22.8 | 30.0 | 11.3 | 17.7 | 26.5 |
| Total Sales | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |
| **Cost of Sales** | | | | | | | | | |
| Food | 33.8 | 37.8 | 42.5 | 30.4 | 34.6 | 38.9 | 29.3 | 30.8 | 34.1 |
| Beverage | 25.2 | 29.2 | 34.5 | 22.9 | 26.7 | 29.9 | 21.8 | 25.7 | 30.6 |
| Total Cost of Sales | 32.9 | 36.3 | 40.1 | 30.2 | 33.1 | 36.0 | 29.1 | 30.4 | 33.9 |
| **Gross Profit** | 59.9 | 63.7 | 67.1 | 64.0 | 67.0 | 69.8 | 66.1 | 69.6 | 70.9 |
| **Other Income** | 0.3 | 0.9 | 3.0 | 0.1 | 0.4 | 1.2 | 0.2 | 0.3 | 0.5 |
| Total Income | 60.9 | 64.8 | 68.9 | 64.8 | 67.9 | 70.8 | 66.9 | 70.0 | 71.5 |
| **Controllable Expenses** | | | | | | | | | |
| Payroll | 24.0 | 28.6 | 33.0 | 24.8 | 28.1 | 32.2 | 26.7 | 29.3 | 32.3 |
| Employee Benefits | 1.0 | 2.8 | 4.9 | 0.6 | 2.7 | 5.1 | 1.6 | 3.9 | 4.9 |
| Direct Operating Expenses | 4.0 | 5.6 | 8.4 | 4.3 | 5.9 | 8.6 | 3.8 | 5.1 | 6.9 |
| Music and Entertainment | 0.1 | 0.7 | 1.9 | 0.1 | 0.5 | 1.2 | 0.1 | 0.2 | 1.0 |
| Advertising and Promotion | 1.0 | 1.8 | 3.1 | 1.0 | 2.1 | 3.9 | 1.4 | 2.2 | 3.4 |
| Utilities | 2.6 | 3.4 | 4.4 | 2.4 | 3.1 | 4.1 | 3.5 | 4.2 | 5.1 |
| Administrative and General | 1.6 | 3.5 | 6.3 | 1.4 | 3.5 | 5.9 | 2.5 | 4.5 | 7.3 |
| Repairs and Maintenance | 1.2 | 1.8 | 2.7 | 1.3 | 1.8 | 2.9 | 0.9 | 1.7 | 2.5 |
| Total Controllable Expenses | 42.4 | 48.7 | 55.4 | 45.6 | 49.6 | 54.3 | 46.8 | 50.0 | 54.0 |
| **Income Before Occupation Costs** | 10.6 | 15.6 | 21.4 | 12.1 | 16.9 | 22.7 | 14.0 | 19.6 | 25.1 |
| **Occupation Costs** | | | | | | | | | |
| Rent | 3.1 | 5.3 | 7.6 | 2.5 | 5.0 | 6.9 | 2.8 | 5.8 | 8.3 |
| Property Taxes | 0.3 | 0.6 | 1.2 | 0.3 | 0.7 | 1.5 | 0.5 | 1.0 | 1.2 |
| Other Taxes | 0.3 | 1.4 | 3.5 | 0.1 | 0.4 | 2.2 | ** | 0.6 | ** |
| Property Insurance | 1.1 | 1.9 | 2.8 | 1.0 | 1.3 | 1.8 | 0.7 | 0.9 | 1.9 |
| Total Occupation Costs | 4.6 | 7.5 | 10.9 | 4.1 | 6.9 | 9.0 | 4.9 | 8.3 | 11.1 |
| **Income Before Interest and Depreciation** | 2.9 | 8.1 | 13.9 | 5.0 | 10.5 | 15.7 | 4.2 | 10.1 | 16.9 |
| **Interest** | 0.5 | 1.2 | 2.5 | 0.3 | 1.2 | 2.4 | 0.2 | 0.7 | 2.5 |
| **Depreciation** | 1.6 | 2.7 | 4.7 | 1.6 | 2.5 | 3.5 | 1.4 | 2.7 | 4.5 |
| **Restaurant Profit** | (0.3)% | 4.2% | 9.7% | 1.4% | 6.4% | 13.1% | 1.3% | 7.5% | 11.2% |

*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.
**Insufficient data.

| Sales Volume ($000) | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Under $500 | | | $500 to $999 | | | $1,000 to $1,999 | | | $2,000 and Over | | |
| Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile |
| 73.7% | 88.6% | 100.0% | 73.1% | 83.1% | 100.0% | 70.9% | 77.9% | 89.0% | 70.0% | 76.7% | 87.2% |
| 11.4 | 22.0 | 29.6 | 15.6 | 22.9 | 30.0 | 16.6 | 23.5 | 30.0 | 14.8 | 23.8 | 30.0 |
| 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |
| 32.9 | 37.9 | 43.9 | 32.9 | 36.7 | 40.9 | 32.3 | 36.7 | 40.4 | 33.3 | 36.6 | 40.0 |
| 27.9 | 32.8 | 40.9 | 25.6 | 29.7 | 34.6 | 23.5 | 27.5 | 31.1 | 22.1 | 26.0 | 29.0 |
| 32.7 | 37.1 | 41.9 | 32.3 | 35.4 | 39.1 | 31.5 | 34.8 | 38.1 | 30.9 | 33.8 | 37.0 |
| 58.2 | 62.9 | 67.3 | 60.9 | 64.6 | 67.8 | 61.9 | 65.2 | 68.5 | 62.9 | 66.2 | 69.0 |
| 0.2 | 0.7 | 3.8 | 0.2 | 0.6 | 1.9 | 0.3 | 0.8 | 2.6 | 0.3 | 0.8 | 2.8 |
| 59.2 | 63.7 | 68.5 | 61.7 | 65.8 | 69.9 | 63.1 | 66.6 | 70.3 | 63.9 | 67.9 | 70.8 |
| 22.2 | 28.0 | 32.3 | 25.7 | 30.0 | 34.2 | 25.4 | 28.8 | 32.9 | 23.9 | 26.6 | 30.3 |
| 0.8 | 2.2 | 4.1 | 0.9 | 2.6 | 4.6 | 1.0 | 3.6 | 5.2 | 0.8 | 3.6 | 6.0 |
| 3.2 | 5.0 | 7.6 | 4.1 | 5.4 | 8.1 | 4.3 | 6.3 | 8.4 | 5.0 | 6.5 | 9.9 |
| 0.1 | 0.3 | 1.5 | 0.1 | 0.7 | 1.9 | 0.1 | 0.6 | 1.8 | 0.1 | 0.5 | 1.7 |
| 1.0 | 1.7 | 3.0 | 1.0 | 2.0 | 3.6 | 1.0 | 2.0 | 3.3 | 1.0 | 1.9 | 2.8 |
| 3.3 | 4.3 | 5.7 | 2.8 | 3.4 | 4.3 | 2.4 | 3.0 | 3.9 | 2.0 | 2.6 | 3.2 |
| 0.9 | 3.0 | 5.3 | 1.2 | 2.8 | 6.0 | 2.5 | 4.1 | 7.0 | 2.5 | 4.2 | 6.7 |
| 1.2 | 1.8 | 2.8 | 1.2 | 1.7 | 2.6 | 1.3 | 1.9 | 3.0 | 1.3 | 1.8 | 2.5 |
| 40.0 | 46.1 | 53.8 | 44.4 | 49.7 | 55.4 | 45.8 | 50.7 | 55.8 | 43.8 | 48.8 | 54.4 |
| 11.0 | 17.6 | 23.3 | 11.5 | 15.8 | 20.6 | 10.1 | 14.8 | 20.9 | 12.6 | 17.5 | 24.2 |
| 3.1 | 5.7 | 8.3 | 2.6 | 5.0 | 7.2 | 3.9 | 5.6 | 7.6 | 2.6 | 5.1 | 7.0 |
| 0.4 | 0.8 | 1.6 | 0.3 | 0.7 | 1.3 | 0.3 | 0.5 | 1.0 | 0.3 | 0.6 | 1.0 |
| 0.5 | 2.6 | 4.5 | 0.2 | 0.9 | 3.4 | 0.1 | 0.5 | 2.9 | 0.1 | 0.4 | 1.2 |
| 1.5 | 2.1 | 3.3 | 1.1 | 1.7 | 2.5 | 0.9 | 1.3 | 2.2 | 0.8 | 1.3 | 2.2 |
| 4.9 | 8.0 | 12.2 | 4.1 | 7.2 | 10.8 | 5.1 | 7.5 | 9.8 | 3.9 | 6.7 | 9.1 |
| 1.8 | 8.6 | 15.0 | 3.4 | 8.6 | 13.8 | 2.8 | 7.4 | 13.1 | 5.9 | 11.3 | 15.8 |
| 0.8 | 2.0 | 4.2 | 0.4 | 1.1 | 2.3 | 0.3 | 0.9 | 2.0 | 0.3 | 1.0 | 1.9 |
| 1.6 | 3.4 | 6.2 | 1.5 | 2.4 | 3.9 | 1.6 | 2.5 | 3.8 | 1.6 | 2.4 | 3.7 |
| (2.5)% | 3.3% | 10.5% | 0.8% | 4.8% | 9.6% | (0.8)% | 4.3% | 10.3% | 2.2% | 7.6% | 12.3% |

## Exhibit A-17
### Full-Menu Tableservice
### Statement of Income and Expenses—Amount Per Seat

| | Region | | | | | |
|---|---|---|---|---|---|---|
| | Northeast | | | North Central | | |
| | Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile |
| **Sales** | | | | | | |
| Food | $2,575 | $4,325 | $6,465 | $1,757 | $3,182 | $5,248 |
| Beverage | 620 | 1,221 | 2,183 | 338 | 600 | 1,153 |
| Total Sales | 3,374 | 5,581 | 8,200 | 2,221 | 3,549 | 5,848 |
| **Cost of Sales** | | | | | | |
| Food | 975 | 1,705 | 2,500 | 719 | 1,224 | 1,812 |
| Beverage | 174 | 343 | 622 | 108 | 187 | 351 |
| Total Cost of Sales | 1,160 | 2,034 | 3,187 | 843 | 1,316 | 2,033 |
| **Gross Profit** | 2,063 | 3,664 | 5,175 | 1,355 | 2,187 | 3,808 |
| **Other Income** | 16 | 33 | 113 | 7 | 24 | 72 |
| Total Income | 2,083 | 3,733 | 5,253 | 1,408 | 2,248 | 4,043 |
| **Controllable Expenses** | | | | | | |
| Payroll | 863 | 1,586 | 2,443 | 613 | 1,042 | 1,792 |
| Employee Benefits | 68 | 170 | 350 | 26 | 61 | 191 |
| Direct Operating Expenses | 190 | 321 | 617 | 110 | 209 | 341 |
| Music and Entertainment | 6 | 26 | 58 | 3 | 15 | 45 |
| Advertising and Promotion | 42 | 100 | 188 | 30 | 66 | 163 |
| Utilities | 119 | 179 | 229 | 90 | 146 | 221 |
| Administrative and General | 77 | 209 | 442 | 32 | 107 | 237 |
| Repairs and Maintenance | 57 | 121 | 209 | 34 | 62 | 126 |
| Total Controllable Expenses | 1,519 | 2,853 | 4,060 | 1,057 | 1,797 | 2,880 |
| **Income Before Occupation Costs** | 440 | 773 | 1,267 | 293 | 569 | 1,062 |
| **Occupation Costs** | | | | | | |
| Rent | 155 | 247 | 447 | 78 | 168 | 302 |
| Property Taxes | 16 | 30 | 54 | 15 | 33 | 64 |
| Other Taxes | 5 | 25 | 113 | 6 | 46 | 126 |
| Property Insurance | 57 | 99 | 151 | 39 | 62 | 98 |
| Total Occupation Costs | 197 | 333 | 568 | 137 | 227 | 393 |
| **Income Before Interest and Depreciation** | 117 | 368 | 752 | 106 | 305 | 662 |
| **Interest** | 17 | 45 | 119 | 15 | 50 | 94 |
| **Depreciation** | 60 | 141 | 231 | 57 | 107 | 186 |
| **Restaurant Profit** | $ 8 | $ 202 | $ 614 | $ 16 | $ 151 | $ 436 |

| Region | | | | | |
|---|---|---|---|---|---|
| South | | | West | | |
| Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile |
| | | | | | |
| $2,369 | $3,686 | $6,017 | $2,516 | $4,164 | $6,374 |
| 425 | 873 | 1,547 | 472 | 937 | 2,142 |
| 2,884 | 4,351 | 7,277 | 3,348 | 5,102 | 7,901 |
| | | | | | |
| 884 | 1,354 | 2,101 | 919 | 1,522 | 2,315 |
| 123 | 267 | 495 | 138 | 280 | 590 |
| 1,051 | 1,553 | 2,457 | 1,138 | 1,781 | 2,824 |
| 1,781 | 2,831 | 4,794 | 2,063 | 3,316 | 5,124 |
| 10 | 40 | 135 | 16 | 47 | 168 |
| 1,811 | 2,920 | 4,898 | 2,282 | 3,537 | 5,531 |
| | | | | | |
| 800 | 1,284 | 2,140 | 930 | 1,518 | 2,312 |
| 35 | 108 | 243 | 58 | 178 | 325 |
| 178 | 312 | 605 | 151 | 302 | 595 |
| 5 | 18 | 67 | 5 | 35 | 118 |
| 39 | 83 | 168 | 42 | 100 | 183 |
| 112 | 159 | 223 | 114 | 166 | 248 |
| 54 | 168 | 364 | 80 | 238 | 423 |
| 48 | 86 | 149 | 51 | 88 | 156 |
| 1,430 | 2,324 | 3,727 | 1,761 | 2,618 | 4,227 |
| 409 | 807 | 1,371 | 446 | 840 | 1,464 |
| | | | | | |
| 134 | 257 | 471 | 177 | 295 | 526 |
| 11 | 25 | 55 | 13 | 29 | 55 |
| 8 | 39 | 127 | 16 | 53 | 166 |
| 43 | 84 | 126 | 41 | 67 | 114 |
| 231 | 358 | 655 | 222 | 405 | 696 |
| 161 | 425 | 849 | 81 | 370 | 879 |
| 17 | 61 | 132 | 25 | 68 | 130 |
| 76 | 153 | 247 | 65 | 141 | 248 |
| $ 1 | $ 254 | $ 649 | $ (59) | $ 195 | $ 678 |

## Exhibit A-18
### Full-Menu Tableservice
### Statement of Income and Expenses—Ratio to Total Sales*

| | Region | | | | | |
|---|---|---|---|---|---|---|
| | Northeast | | | North Central | | |
| | Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile |
| **Sales** | | | | | | |
| Food | 70.6% | 77.9% | 88.2% | 73.8% | 87.7% | 100.0% |
| Beverage | 19.1 | 23.9 | 30.0 | 17.0 | 23.7 | 29.8 |
| Total Sales | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |
| **Cost of Sales** | | | | | | |
| Food | 35.3 | 38.4 | 43.5 | 32.7 | 37.8 | 42.3 |
| Beverage | 24.0 | 28.4 | 33.9 | 25.5 | 28.5 | 34.5 |
| Total Cost of Sales | 33.9 | 36.0 | 39.7 | 32.2 | 36.5 | 40.7 |
| **Gross Profit** | 60.3 | 64.0 | 66.1 | 59.4 | 63.5 | 67.9 |
| **Other Income** | 0.2 | 0.6 | 1.9 | 0.2 | 0.6 | 2.0 |
| Total Income | 60.7 | 64.4 | 67.7 | 60.5 | 64.9 | 69.7 |
| **Controllable Expenses** | | | | | | |
| Payroll | 24.5 | 28.4 | 32.5 | 25.0 | 29.2 | 32.5 |
| Employee Benefits | 1.6 | 3.1 | 5.0 | 0.7 | 1.9 | 4.5 |
| Direct Operating Expenses | 4.4 | 5.9 | 8.0 | 3.8 | 5.2 | 7.5 |
| Music and Entertainment | 0.1 | 0.6 | 1.4 | 0.1 | 0.5 | 1.6 |
| Advertising and Promotion | 1.0 | 1.9 | 3.1 | 1.1 | 2.1 | 3.7 |
| Utilities | 2.4 | 3.2 | 4.1 | 2.9 | 3.9 | 4.7 |
| Administrative and General | 2.1 | 3.7 | 6.2 | 1.1 | 3.0 | 6.0 |
| Repairs and Maintenance | 1.5 | 2.2 | 3.0 | 1.2 | 1.8 | 2.7 |
| Total Controllable Expenses | 44.4 | 49.6 | 54.5 | 42.5 | 48.4 | 54.2 |
| **Income Before Occupation Costs** | 9.5 | 13.6 | 19.9 | 11.6 | 16.0 | 21.2 |
| **Occupation Costs** | | | | | | |
| Rent | 2.7 | 4.9 | 7.5 | 2.2 | 5.0 | 6.7 |
| Property Taxes | 0.3 | 0.5 | 1.2 | 0.5 | 1.0 | 1.7 |
| Other Taxes | 0.1 | 0.6 | 2.8 | 0.3 | 2.4 | 3.8 |
| Property Insurance | 1.0 | 2.0 | 3.0 | 1.2 | 1.8 | 2.5 |
| Total Occupation Costs | 4.0 | 6.6 | 9.2 | 4.0 | 6.8 | 9.7 |
| **Income Before Interest and Depreciation** | 2.7 | 6.5 | 11.7 | 4.2 | 8.7 | 14.6 |
| **Interest** | 0.3 | 1.0 | 2.1 | 0.4 | 1.4 | 2.7 |
| **Depreciation** | 1.5 | 2.3 | 3.7 | 1.6 | 2.6 | 4.6 |
| **Restaurant Profit** | 0.3% | 3.9% | 9.2% | 0.6% | 4.4% | 9.6% |

*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.

| Region | | | | | |
|---|---|---|---|---|---|
| South | | | West | | |
| Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile |
| 72.7% | 82.3% | 91.3% | 70.3% | 80.3% | 93.0% |
| 12.6 | 20.5 | 28.6 | 12.1 | 22.3 | 30.7 |
| 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |
| 33.2 | 36.6 | 40.6 | 32.0 | 35.2 | 38.9 |
| 25.0 | 28.3 | 33.5 | 24.3 | 28.1 | 33.0 |
| 31.8 | 35.2 | 39.1 | 30.9 | 34.0 | 37.6 |
| 60.9 | 64.7 | 68.2 | 62.4 | 66.0 | 69.1 |
| 0.2 | 0.8 | 3.3 | 0.3 | 0.8 | 2.8 |
| 62.1 | 66.0 | 70.3 | 63.6 | 67.5 | 70.6 |
| 23.8 | 27.7 | 31.5 | 24.8 | 29.1 | 33.9 |
| 0.7 | 2.4 | 4.1 | 1.2 | 3.7 | 5.7 |
| 4.2 | 6.4 | 9.5 | 4.0 | 5.7 | 8.1 |
| 0.1 | 0.4 | 1.7 | 0.1 | 0.7 | 2.1 |
| 0.8 | 1.8 | 3.1 | 1.0 | 2.0 | 3.2 |
| 2.6 | 3.2 | 4.2 | 2.3 | 3.2 | 4.2 |
| 1.4 | 3.6 | 5.6 | 2.0 | 3.9 | 7.3 |
| 1.2 | 1.7 | 2.6 | 1.2 | 1.6 | 2.7 |
| 42.4 | 48.5 | 54.7 | 44.4 | 50.9 | 57.3 |
| 12.3 | 17.5 | 22.8 | 10.5 | 16.4 | 23.0 |
| 3.3 | 5.1 | 7.3 | 3.9 | 6.1 | 8.3 |
| 0.3 | 0.5 | 1.0 | 0.3 | 0.6 | 1.0 |
| 0.2 | 0.8 | 2.8 | 0.3 | 1.0 | 3.4 |
| 1.0 | 1.7 | 2.8 | 1.0 | 1.4 | 2.3 |
| 4.9 | 8.0 | 11.2 | 5.7 | 8.3 | 11.8 |
| 3.9 | 9.8 | 15.7 | 1.9 | 7.9 | 14.1 |
| 0.3 | 1.2 | 2.8 | 0.6 | 1.1 | 2.3 |
| 1.7 | 2.8 | 4.5 | 1.3 | 2.5 | 4.4 |
| 0.1% | 5.9% | 11.4% | (1.8)% | 4.4% | 11.9% |

## Exhibit A-19
### Full-Menu Tableservice
### Statement of Income and Expenses—Amount Per Seat

| | Menu Theme | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Steak/Seafood | | | American | | | Continental*** | | |
| | Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile |
| **Sales** | | | | | | | | | |
| Food | $1,966 | $3,333 | $5,616 | $2,399 | $4,020 | $6,413 | $1,980 | $3,500 | $5,394 |
| Beverage | 500 | 972 | 1,660 | 341 | 826 | 1,842 | 501 | 970 | 1,931 |
| Total Sales | 2,436 | 4,318 | 6,974 | 2,799 | 4,788 | 7,247 | 2,530 | 4,239 | 7,231 |
| **Cost of Sales** | | | | | | | | | |
| Food | 824 | 1,400 | 2,395 | 894 | 1,479 | 2,189 | 698 | 1,158 | 1,921 |
| Beverage | 143 | 252 | 486 | 103 | 223 | 510 | 144 | 290 | 492 |
| Total Cost of Sales | 982 | 1,647 | 2,768 | 1,007 | 1,648 | 2,445 | 811 | 1,474 | 2,463 |
| **Gross Profit** | 1,496 | 2,645 | 4,310 | 1,707 | 3,050 | 4,678 | 1,463 | 2,698 | 4,739 |
| **Other Income** | 12 | 39 | 103 | 12 | 31 | 106 | 15 | 71 | 140 |
| Total Income | 1,503 | 2,750 | 4,360 | 1,811 | 3,141 | 4,813 | 1,579 | 2,841 | 4,791 |
| **Controllable Expenses** | | | | | | | | | |
| Payroll | 658 | 1,131 | 1,867 | 830 | 1,447 | 2,130 | 763 | 1,356 | 1,992 |
| Employee Benefits | 36 | 115 | 248 | 36 | 92 | 259 | 53 | 190 | 262 |
| Direct Operating Expenses | 112 | 245 | 519 | 149 | 271 | 460 | 173 | 274 | 651 |
| Music and Entertainment | 4 | 14 | 68 | 4 | 19 | 71 | 10 | 35 | 60 |
| Advertising and Promotion | 36 | 84 | 162 | 31 | 80 | 193 | 58 | 111 | 192 |
| Utilities | 97 | 144 | 202 | 117 | 180 | 256 | 99 | 148 | 217 |
| Administrative and General | 63 | 137 | 320 | 38 | 144 | 325 | 114 | 273 | 577 |
| Repairs and Maintenance | 44 | 77 | 132 | 47 | 89 | 186 | 40 | 80 | 166 |
| Total Controllable Expenses | 1,123 | 2,091 | 3,274 | 1,416 | 2,552 | 3,600 | 1,315 | 2,353 | 3,932 |
| **Income Before Occupation Costs** | 327 | 604 | 1,108 | 369 | 714 | 1,286 | 277 | 562 | 937 |
| **Occupation Costs** | | | | | | | | | |
| Rent | 131 | 259 | 425 | 108 | 227 | 406 | 158 | 273 | 413 |
| Property Taxes | 14 | 27 | 51 | 18 | 35 | 72 | 12 | 17 | 39 |
| Other Taxes | 13 | 38 | 113 | 7 | 40 | 145 | 6 | 47 | 154 |
| Property Insurance | 38 | 78 | 128 | 47 | 75 | 119 | 45 | 83 | 179 |
| Total Occupation Costs | 127 | 285 | 530 | 180 | 338 | 581 | 173 | 334 | 561 |
| **Income Before Interest and Depreciation** | 112 | 302 | 650 | 80 | 369 | 822 | 77 | 298 | 680 |
| **Interest** | 9 | 38 | 89 | 17 | 62 | 136 | 37 | 74 | 114 |
| **Depreciation** | 62 | 136 | 233 | 65 | 117 | 215 | 58 | 130 | 247 |
| **Restaurant Profit** | $ 13 | $ 152 | $ 444 | $ (23) | $ 162 | $ 569 | $ (45) | $ 119 | $ 493 |

**Insufficient data.
***Continental includes French.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.
*****Ethnic includes German, Mexican, Oriental, Irish and International.

| Menu Theme | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Italian | | | Sandwiches/Hamburgers**** | | | Regional | | | Ethnic***** | | |
| Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile |
| $2,758 | $3,704 | $5,770 | $2,571 | $3,995 | $7,082 | $3,327 | $5,325 | $8,222 | $1,476 | $2,231 | $5,402 |
| 479 | 869 | 1,545 | 642 | 1,016 | 1,915 | 453 | 1,343 | 3,739 | 510 | 646 | 769 |
| 3,341 | 4,084 | 7,058 | 3,510 | 5,000 | 8,052 | 3,950 | 5,822 | 9,907 | 1,879 | 2,800 | 5,935 |
| 924 | 1,244 | 2,086 | 900 | 1,430 | 2,022 | 1,125 | 1,800 | 2,904 | 511 | 856 | 1,242 |
| 152 | 287 | 454 | 200 | 301 | 628 | 131 | 397 | 1,017 | 105 | 162 | 190 |
| 1,154 | 1,462 | 2,359 | 1,094 | 1,757 | 2,288 | 1,223 | 2,096 | 3,401 | 618 | 954 | 1,789 |
| 2,117 | 2,754 | 4,767 | 2,282 | 3,312 | 5,853 | 2,519 | 4,024 | 6,418 | 1,164 | 1,765 | 3,998 |
| 8 | 24 | 60 | 7 | 33 | 72 | 14 | 38 | 116 | 14 | 27 | 194 |
| 2,192 | 2,822 | 4,820 | 2,288 | 3,369 | 5,903 | 2,553 | 4,217 | 6,638 | 1,175 | 1,784 | 4,085 |
| 809 | 1,206 | 2,106 | 849 | 1,316 | 2,332 | 955 | 1,841 | 3,326 | 558 | 769 | 1,790 |
| 31 | 113 | 251 | 32 | 62 | 301 | 27 | 72 | 254 | ** | ** | ** |
| 143 | 261 | 425 | 125 | 328 | 717 | 189 | 395 | 706 | 129 | 183 | 371 |
| 4 | 11 | 47 | 10 | 33 | 112 | 2 | 17 | 46 | ** | ** | ** |
| 49 | 114 | 177 | 45 | 82 | 167 | 42 | 123 | 220 | 37 | 81 | 128 |
| 110 | 155 | 226 | 109 | 147 | 239 | 148 | 187 | 246 | 80 | 103 | 196 |
| 65 | 207 | 346 | 101 | 239 | 471 | 67 | 166 | 526 | ** | 58 | ** |
| 35 | 85 | 144 | 46 | 95 | 150 | 63 | 103 | 156 | 30 | 57 | 91 |
| 1,404 | 2,187 | 3,856 | 1,387 | 2,300 | 3,801 | 1,686 | 2,782 | 5,076 | 933 | 1,382 | 2,684 |
| 439 | 808 | 1,284 | 593 | 1,010 | 1,515 | 471 | 1,156 | 1,852 | 280 | 487 | 848 |
| 168 | 215 | 303 | 151 | 319 | 496 | 139 | 221 | 483 | 14 | 162 | 256 |
| 12 | 23 | 38 | 11 | 30 | 61 | 13 | 32 | 57 | 12 | 26 | 56 |
| 12 | 44 | 160 | 10 | 33 | 118 | 8 | 25 | 124 | ** | 53 | ** |
| 38 | 61 | 84 | 53 | 81 | 108 | 39 | 88 | 160 | 33 | 45 | 69 |
| 215 | 310 | 486 | 244 | 397 | 633 | 222 | 450 | 866 | 78 | 238 | 392 |
| 129 | 405 | 880 | 265 | 587 | 1,043 | 192 | 517 | 1,096 | 127 | 288 | 463 |
| 12 | 37 | 96 | 17 | 71 | 66 | 24 | 69 | 100 | ** | 21 | ** |
| 47 | 125 | 206 | 98 | 159 | 245 | 77 | 184 | 284 | 94 | 146 | 182 |
| $ 5 | $ 244 | $ 684 | $ 155 | $ 373 | $ 825 | $ 65 | $ 369 | $ 736 | $ 20 | $ 169 | $ 278 |

## Exhibit A-20
### Full-Menu Tableservice
### Statement of Income and Expenses—Ratio to Total Sales*

| | Menu Theme | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Steak/Seafood | | | American | | | Continental*** | | |
| | Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile |
| **Sales** | | | | | | | | | |
| Food | 71.9% | 77.8% | 85.7% | 73.2% | 89.8% | 100.0% | 71.3% | 76.0% | 82.3% |
| Beverage | 16.6 | 22.6 | 28.5 | 12.7 | 23.6 | 31.3 | 18.6 | 24.5 | 28.7 |
| Total Sales | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |
| **Cost of Sales** | | | | | | | | | |
| Food | 36.9 | 40.3 | 46.6 | 32.1 | 36.6 | 40.4 | 34.1 | 36.8 | 40.1 |
| Beverage | 24.5 | 27.5 | 32.4 | 24.1 | 28.9 | 34.1 | 24.6 | 30.1 | 34.6 |
| Total Cost of Sales | 34.8 | 37.6 | 43.0 | 31.7 | 34.7 | 38.4 | 32.6 | 35.1 | 39.3 |
| **Gross Profit** | 57.0 | 62.4 | 65.2 | 61.6 | 65.3 | 68.3 | 60.6 | 64.9 | 67.4 |
| **Other Income** | 0.3 | 0.7 | 2.8 | 0.2 | 0.7 | 2.2 | 0.4 | 1.3 | 3.8 |
| Total Income | 57.9 | 63.1 | 66.7 | 62.5 | 66.1 | 70.2 | 62.7 | 66.5 | 69.8 |
| **Controllable Expenses** | | | | | | | | | |
| Payroll | 22.5 | 26.8 | 31.0 | 25.7 | 29.7 | 33.0 | 24.4 | 28.1 | 34.7 |
| Employee Benefits | 1.0 | 2.8 | 4.5 | 0.8 | 2.6 | 5.0 | 1.5 | 3.9 | 5.9 |
| Direct Operating Expenses | 3.8 | 5.6 | 8.4 | 4.0 | 5.4 | 7.8 | 5.2 | 6.9 | 10.5 |
| Music and Entertainment | 0.1 | 0.5 | 1.6 | 0.1 | 0.5 | 2.0 | 0.2 | 0.9 | 1.8 |
| Advertising and Promotion | 1.1 | 2.0 | 2.9 | 1.3 | 2.3 | 3.7 | | | |
| Utilities | 2.4 | 3.0 | 4.2 | 2.8 | 3.7 | 4.6 | 2.4 | 3.2 | 4.5 |
| Administrative and General | 1.9 | 3.2 | 5.5 | 1.2 | 3.1 | 6.0 | 3.0 | 6.0 | 10.3 |
| Repairs and Maintenance | 1.3 | 1.8 | 2.6 | 1.3 | 1.9 | 2.9 | 1.2 | 1.8 | 2.8 |
| Total Controllable Expenses | 41.0 | 46.3 | 52.8 | 44.5 | 49.6 | 55.5 | 45.3 | 53.1 | 59.6 |
| **Income Before Occupation Costs** | 10.1 | 15.5 | 21.7 | 11.4 | 15.8 | 21.6 | 8.5 | 13.5 | 19.8 |
| **Occupation Costs** | | | | | | | | | |
| Rent | 3.4 | 5.1 | 7.7 | 2.7 | 5.0 | 7.1 | 3.9 | 5.4 | 7.9 |
| Property Taxes | 0.3 | 0.6 | 1.2 | 0.3 | 0.8 | 1.7 | 0.2 | 0.5 | 0.8 |
| Other Taxes | 0.3 | 0.8 | 3.1 | 0.2 | 1.1 | 3.2 | 0.2 | 1.5 | 3.5 |
| Property Insurance | 1.1 | 1.7 | 2.8 | 1.1 | 1.7 | 2.6 | 1.2 | 2.1 | 3.2 |
| Total Occupation Costs | 3.7 | 7.2 | 10.1 | 4.6 | 7.8 | 11.1 | 5.0 | 7.1 | 9.1 |
| **Income Before Interest and Depreciation** | 3.1 | 7.8 | 13.8 | 2.2 | 8.2 | 13.7 | 1.8 | 7.3 | 14.2 |
| **Interest** | 0.2 | 0.8 | 2.0 | 0.4 | 1.4 | 3.1 | 0.5 | 1.5 | 2.9 |
| **Depreciation** | 1.6 | 2.6 | 4.4 | 1.6 | 2.4 | 4.2 | 1.5 | 2.6 | 4.6 |
| **Restaurant Profit** | 0.3% | 4.3% | 9.2% | (0.8)% | 3.9% | 9.8% | (2.0)% | 2.6% | 8.8% |

*All ratios are based as a percent of total sales except food and beverage costs, which are based on their respective sales.
**Insufficient data.
***Continental includes French.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.
*****Ethnic includes German, Mexican, Oriental, Irish and International.

| Menu Theme | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Italian | | | Sandwiches/Hamburgers**** | | | Regional | | | Ethnic***** | | |
| Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile |
| 77.0% | 81.4% | 87.5% | 65.0% | 79.5% | 93.6% | 70.0% | 87.7% | 100.0% | 76.1% | 79.8% | 87.7% |
| 12.5 | 18.7 | 24.7 | 14.8 | 25.6 | 36.2 | 10.1 | 22.2 | 33.3 | 12.3 | 20.3 | 23.9 |
| 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | |
| 29.6 | 34.1 | 39.4 | 29.4 | 33.9 | 37.4 | 32.4 | 35.1 | 38.0 | 33.1 | 37.5 | 46.0 |
| 26.4 | 30.1 | 36.1 | 23.4 | 27.2 | 29.8 | 25.7 | 27.9 | 35.2 | 25.2 | 28.7 | 37.0 |
| 31.3 | 35.0 | 37.4 | 29.1 | 32.8 | 36.1 | 31.0 | 34.4 | 37.0 | 27.4 | 36.6 | 41.0 |
| 62.6 | 65.0 | 68.7 | 63.9 | 67.3 | 71.2 | 63.0 | 65.6 | 69.0 | 59.0 | 63.4 | 72.6 |
| 0.2 | 0.6 | 1.2 | 0.2 | 0.5 | 1.1 | 0.2 | 0.8 | 3.1 | 0.4 | 0.9 | 5.3 |
| 63.5 | 66.9 | 70.5 | 64.0 | 67.9 | 72.4 | 63.0 | 66.3 | 69.6 | 59.2 | 65.8 | 77.7 |
| 25.1 | 29.6 | 32.9 | 24.5 | 28.4 | 32.3 | 25.7 | 30.0 | 34.6 | 20.8 | 31.0 | 37.7 |
| 0.7 | 2.5 | 4.2 | 0.5 | 1.4 | 4.7 | 0.5 | 2.4 | 4.4 | ** | ** | ** |
| 3.8 | 5.0 | 7.9 | 3.0 | 6.1 | 9.1 | 4.1 | 5.6 | 9.7 | 4.5 | 6.9 | 13.6 |
| 0.1 | 0.3 | 1.1 | 0.1 | 0.7 | 1.5 | ** | 0.2 | 2.0 | ** | ** | ** |
| 1.1 | 2.5 | 4.0 | 0.8 | 1.6 | 3.3 | 1.0 | 1.9 | 3.1 | 1.7 | 2.3 | 3.9 |
| 2.6 | 3.3 | 3.8 | 2.5 | 3.1 | 4.1 | 2.1 | 3.0 | 4.1 | 2.8 | 3.7 | 4.7 |
| 1.8 | 4.2 | 6.1 | 1.7 | 3.6 | 6.7 | 1.3 | 3.8 | 5.5 | ** | 1.8 | ** |
| 0.9 | 1.5 | 2.8 | 1.3 | 1.7 | 2.6 | 1.1 | 1.9 | 2.7 | 1.2 | 1.5 | 3.3 |
| 42.7 | 49.7 | 54.5 | 44.7 | 49.1 | 54.7 | 45.5 | 49.3 | 53.9 | 36.6 | 50.9 | 57.6 |
| 11.6 | 15.3 | 21.9 | 11.9 | 20.2 | 26.2 | 11.1 | 16.2 | 22.4 | 11.9 | 15.4 | 22.4 |
| 3.5 | 5.3 | 6.6 | 3.3 | 6.2 | 7.2 | 2.8 | 4.6 | 6.4 | 0.4 | 4.5 | 8.4 |
| 0.3 | 0.4 | 1.2 | 0.3 | 0.7 | 1.1 | 0.3 | 0.5 | 0.9 | 0.5 | 0.7 | 1.5 |
| 0.3 | 1.2 | 3.7 | 0.2 | 0.8 | 2.9 | 0.1 | 0.5 | 2.8 | ** | 1.7 | ** |
| 1.0 | 1.4 | 1.8 | 0.9 | 1.4 | 2.4 | 0.9 | 1.6 | 2.3 | 1.0 | 1.9 | 3.0 |
| 4.6 | 6.9 | 10.6 | 5.1 | 8.3 | 10.8 | 4.4 | 6.5 | 9.2 | 3.4 | 5.8 | 11.5 |
| 3.3 | 9.7 | 15.2 | 6.3 | 11.1 | 16.8 | 3.7 | 9.7 | 14.9 | 5.2 | 8.8 | 13.5 |
| 0.3 | 0.9 | 1.6 | 0.5 | 1.6 | 3.5 | 0.5 | 1.0 | 1.8 | ** | 1.2 | ** |
| 1.3 | 2.5 | 3.7 | 1.7 | 2.8 | 4.2 | 1.5 | 2.4 | 4.6 | 3.1 | 4.3 | 6.6 |
| 0.2% | 5.9% | 13.1% | 2.9% | 7.4% | 13.7% | 0.9% | 6.3% | 12.2% | 0.9% | 4.6% | 9.9% |

# SECTION B—LIMITED-MENU TABLESERVICE

**Highlights**

- The median check was $5.33, and the average daily seat turnover was 2.
- Establishments experiencing a net profit reported median total sales of $4,649 per seat, while those restaurants that experienced a net loss reported total sales of $3,380 per seat.
- Total sales per full-time equivalent employee were $31,727.
- Restaurant profit was 9.2 percent of total sales.
- The median cost of sales was 32.3 percent of total sales.

**Characteristics**

- Fifty percent of limited-menu tableservice restaurants are single units, i.e., independents.
- More than 25 percent of these restaurants had a sales volume exceeding $700,000.
- Over 70 percent serve both food and beverage.
- More than 70 percent realized a net profit in 1987.

**Exhibit B-1**
**Composition of Participating Limited-Menu Tableservice Restaurants**
**Number of Respondents: 204**

| | Percentage of Respondents |
|---|---|
| **Type of Establishment:** | |
| Food Only | 27.5% |
| Food and Beverage | 72.5 |
| **Years in Business:** | |
| Under 5 Years | 35.8% |
| 5 to 10 Years | 18.6 |
| Over 10 Years | 45.6 |
| **Region:†** | |
| Northeast | 9.3% |
| North Central | 40.2 |
| South | 25.0 |
| West | 25.5 |
| **Location:** | |
| Urban | 42.2% |
| Suburban | 40.7 |
| Rural | 16.2 |
| Not Specified | 0.9 |
| **Affiliation:** | |
| Single Unit— Independent | 50.0% |
| Multi-Unit— Company Operated | 22.1 |
| Multi-Unit— Franchisee Operated | 27.9 |
| **Meals Served:** | |
| Breakfast | 0.5% |
| Lunch | 2.5 |
| Dinner | 6.4 |
| Breakfast and Dinner Only | 0.9 |
| Breakfast and Lunch Only | 5.4 |
| Lunch and Dinner Only | 71.6 |
| All Meals | 11.2 |

| | Percentage of Respondents |
|---|---|
| **Profit Versus Loss:** | |
| Net Profit | 71.1% |
| Net Loss | 23.0 |
| Not Specified | 5.9 |
| **Lease Versus Own:** | |
| Own Land and Building | 32.4% |
| Lease Land and Building | 48.5 |
| Lease Land and Own Building | 3.9 |
| Not Specified | 15.2 |
| **Ownership:** | |
| Sole Proprietorship | 13.8% |
| Partnership | 9.8 |
| Public Corporation | 5.8 |
| Prime Corporation | 70.6 |
| **Menu Theme:** | |
| Steak/Seafood | 12.7% |
| American | 9.3 |
| Sandwiches/Hamburgers**** | 26.0 |
| All Others | 48.6 |
| Not Specified | 3.4 |
| **Sales Volume:** | |
| Under $350,000 | 35.3% |
| $350,000 to $699,999 | 36.3 |
| $700,000 and Over | 28.4 |

****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.

†Regions
Northeast: CT, ME, MA, NH, NJ, NY, PA, RI, VT.
North Central: IL, IN, IA, KS, MI, MN, MO, NE, ND, OH, SD, WI.
South: AL, AR, DC, DE, FL, GA, KY, LA, MD, MS, OK, NC, SC, TN, TX, VA, WV.
West: AK, AZ, CA, CO, HI, ID, MT, NV, NM, OR, UT, WA, WY.

## Exhibit B-2
### Limited-Menu Tableservice
### Average Check

| | Total | | |
|---|---|---|---|
| | Lower Quartile | Median | Upper Quartile |
| **All Restaurants** | $3.93 | $ 5.33 | $10.23 |
| **Type of Establishment** | | | |
| Food Only | $2.88 | $ 4.43 | $ 5.60 |
| Food and Beverage | 4.16 | 6.86 | 11.81 |
| **Years in Business** | | | |
| Under 5 Years | $3.19 | $ 5.05 | $10.16 |
| 5 to 10 Years | 4.21 | 7.21 | 9.95 |
| Over 10 Years | 3.93 | 5.37 | 12.03 |
| **Location** | | | |
| Urban | $2.89 | $ 4.22 | $ 8.21 |
| Suburban | 4.82 | 6.54 | 12.07 |
| Rural | 3.68 | 6.43 | 11.94 |
| **Menu Theme** | | | |
| Steak/Seafood | $7.33 | $10.23 | $16.31 |
| American | 5.00 | 6.84 | 15.98 |
| Sandwiches/Hamburgers**** | 4.40 | 5.60 | 7.82 |
| **Region** | | | |
| Northeast | $3.34 | $ 7.64 | $14.62 |
| North Central | 3.90 | 4.38 | 9.21 |
| South | 5.02 | 7.18 | 10.21 |
| West | 3.06 | 5.45 | 10.99 |
| **Sales Volume** | | | |
| Under $350,000 | $2.89 | $ 4.50 | $ 8.41 |
| $350,000 to $699,999 | 3.98 | 4.85 | 8.02 |
| $700,000 and Over | 5.16 | 8.28 | 15.80 |

****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.

## Exhibit B-3
### Limited-Menu Tableservice
### Average Daily Seat Turnover

| | Total | | |
|---|---|---|---|
| | Lower Quartile | Median | Upper Quartile |
| **All Restaurants** | 0.9 | 2.0 | 3.3 |
| **Type of Establishment** | | | |
| Food Only | 1.8 | 2.8 | 5.1 |
| Food and Beverage | 0.8 | 1.6 | 3.0 |
| **Years in Business** | | | |
| Under 5 Years | 0.8 | 1.7 | 3.6 |
| 5 to 10 Years | 1.1 | 2.4 | 2.9 |
| Over 10 Years | 0.8 | 2.1 | 3.8 |
| **Location** | | | |
| Urban | 1.3 | 2.8 | 3.9 |
| Suburban | 0.8 | 1.8 | 3.0 |
| Rural | 0.6 | 1.4 | 1.9 |
| **Menu Theme** | | | |
| Steak/Seafood | 0.5 | 0.8 | 1.8 |
| American | 0.5 | 1.5 | 2.4 |
| Sandwiches/Hamburgers**** | 0.9 | 2.0 | 3.6 |
| **Region** | | | |
| Northeast | 0.5 | 1.3 | 2.8 |
| North Central | 1.2 | 2.5 | 3.6 |
| South | 0.8 | 1.7 | 2.8 |
| West | 0.8 | 1.7 | 4.3 |
| **Sales Volume** | | | |
| Under $350,000 | 0.7 | 1.6 | 2.6 |
| $350,000 to $699,999 | 1.2 | 2.6 | 3.5 |
| $700,000 and Over | 0.8 | 2.3 | 3.6 |

****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.

## Exhibit B-4
### Limited-Menu Tableservice
### Net Income Differential*

| | Amount Per Seat | | | | | |
|---|---|---|---|---|---|---|
| | Net Profit | | | Net Loss | | |
| | Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile |
| **Sales** | | | | | | |
| Food | $2,872 | $4,326 | $6,047 | $1,562 | $2,702 | $3,811 |
| Beverage | 164 | 536 | 1,199 | 232 | 500 | 1,265 |
| Total Sales | 3,366 | 4,649 | 6,479 | 2,104 | 3,380 | 4,997 |
| **Cost of Sales** | | | | | | |
| Food | 1,040 | 1,360 | 1,906 | 570 | 986 | 1,444 |
| Beverage | 39 | 131 | 356 | 54 | 128 | 331 |
| Total Cost of Sales | 1,129 | 1,432 | 2,128 | 737 | 1,121 | 1,833 |
| **Gross Profit** | 2,030 | 3,206 | 4,367 | 1,182 | 2,020 | 3,040 |
| **Other Income** | 13 | 26 | 62 | 7 | 16 | 149 |
| Total Income | 2,102 | 3,243 | 4,527 | 1,186 | 2,279 | 3,515 |
| **Controllable Expenses** | | | | | | |
| Payroll | 784 | 1,103 | 1,500 | 606 | 867 | 1,517 |
| Employee Benefits | 27 | 44 | 101 | 24 | 92 | 250 |
| Direct Operating Expenses | 119 | 168 | 288 | 116 | 258 | 390 |
| Music and Entertainment | 4 | 13 | 27 | 4 | 9 | 113 |
| Advertising and Promotion | 71 | 167 | 312 | 35 | 105 | 198 |
| Utilities | 116 | 157 | 197 | 80 | 153 | 188 |
| Administrative and General | 46 | 75 | 176 | 65 | 140 | 252 |
| Repairs and Maintenance | 42 | 80 | 118 | 37 | 62 | 104 |
| Total Controllable Expenses | 1,289 | 1,980 | 2,792 | 1,053 | 1,865 | 2,747 |
| **Income Before Occupation Costs** | 733 | 1,124 | 1,693 | 123 | 266 | 600 |
| **Occupation Costs** | | | | | | |
| Rent | 176 | 280 | 408 | 131 | 210 | 368 |
| Property Taxes | 15 | 29 | 60 | 21 | 37 | 65 |
| Other Taxes | 16 | 72 | 128 | 13 | 48 | 159 |
| Property Insurance | 45 | 73 | 127 | 25 | 42 | 113 |
| Total Occupation Costs | 231 | 367 | 583 | 161 | 308 | 492 |
| **Income Before Interest and Depreciation** | 385 | 741 | 1,244 | (147) | 42 | 176 |
| **Interest** | 8 | 42 | 101 | 11 | 59 | 164 |
| **Depreciation** | 56 | 111 | 214 | 61 | 131 | 240 |
| **Net Income Before Other Deductions** | 247 | 587 | 1,087 | (410) | (157) | (24) |
| **Other Deductions** | 37 | 166 | 666 | 74 | 169 | 473 |
| **Net Income (Loss) Before Income Taxes** | $ 199 | $ 454 | $ 942 | $ (468) | $ (184) | $ (46) |
| **Other Data** | | | | | | |
| Average Receipt Per Cover | $ 3.93 | $ 4.89 | $ 10.19 | $ 3.93 | $ 7.02 | $ 9.52 |
| Average Daily Seat Turnover | 1.1 | 2.6 | 3.8 | 0.6 | 1.5 | 2.0 |
| Productivity Index | 3.45 | 4.01 | 4.90 | 2.88 | 3.25 | 3.91 |

*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.

| Ratio to Total Sales | | | | | |
|---|---|---|---|---|---|
| Net Profit | | | Net Loss | | |
| Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile |
| | | | | | |
| 83.2% | 97.8% | 100.0% | 77.2% | 88.1% | 99.3% |
| 3.0 | 13.6 | 25.0 | 11.0 | 19.6 | 24.9 |
| 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |
| | | | | | |
| 27.6 | 31.4 | 38.7 | 30.6 | 35.3 | 42.7 |
| 21.1 | 25.1 | 32.4 | 22.9 | 27.5 | 34.6 |
| 27.8 | 31.4 | 37.8 | 30.0 | 34.9 | 40.3 |
| 62.1 | 68.6 | 72.2 | 59.7 | 65.1 | 70.0 |
| 0.3 | 0.5 | 1.1 | 0.2 | 0.8 | 2.3 |
| 63.4 | 69.0 | 72.7 | 60.7 | 66.3 | 71.3 |
| | | | | | |
| 18.1 | 23.3 | 27.2 | 25.0 | 27.8 | 33.1 |
| 0.6 | 1.0 | 2.1 | 0.7 | 2.9 | 5.2 |
| 2.4 | 3.6 | 5.6 | 4.9 | 6.3 | 9.8 |
| 0.1 | 0.3 | 0.7 | 0.1 | 0.6 | 2.6 |
| 1.6 | 3.5 | 6.0 | 0.9 | 3.2 | 6.8 |
| 2.6 | 3.1 | 4.2 | 2.8 | 3.7 | 5.5 |
| 1.0 | 1.8 | 4.3 | 2.9 | 5.2 | 7.2 |
| 1.1 | 1.7 | 2.4 | 1.1 | 1.8 | 2.8 |
| 34.2 | 41.7 | 48.2 | 48.6 | 55.2 | 60.0 |
| 20.2 | 26.5 | 33.3 | 3.9 | 10.0 | 14.1 |
| | | | | | |
| 4.4 | 6.0 | 7.4 | 4.0 | 6.1 | 9.7 |
| 0.4 | 0.7 | 1.6 | 0.8 | 1.1 | 2.2 |
| 0.4 | 1.3 | 3.2 | 0.3 | 1.3 | 6.2 |
| 0.9 | 1.5 | 2.7 | 1.0 | 1.6 | 2.9 |
| 5.9 | 7.7 | 11.3 | 6.8 | 9.6 | 12.0 |
| 11.4 | 17.3 | 25.9 | (4.3) | 1.3 | 4.3 |
| 0.2 | 1.0 | 2.1 | 0.3 | 1.7 | 5.2 |
| 1.2 | 2.5 | 4.7 | 1.9 | 4.0 | 7.4 |
| 7.0 | 14.1 | 21.7 | (15.8) | (4.6) | (0.5) |
| 1.4 | 3.9 | 8.2 | 3.1 | 4.2 | 11.4 |
| 5.7% | 10.3% | 9.4% | (16.2)% | (5.0)% | (1.1)% |

## Exhibit B-5
### Limited-Menu Tableservice Earnings Ratio

| | Lower Quartile | Median | Upper Quartile |
|---|---|---|---|
| **All Restaurants** | 0.1% | 7.3% | 16.2% |
| **Type of Establishment** | | | |
| Food Only | 2.4 | 9.5 | 21.3 |
| Food and Beverage | (0.6) | 6.2 | 14.5 |
| **Years in Business** | | | |
| Under 5 Years | (2.9) | 7.4 | 16.8 |
| 5 to 10 Years | 1.1 | 7.9 | 15.3 |
| Over 10 Years | 0.7 | 7.3 | 15.1 |
| **Location** | | | |
| Urban | 2.5 | 7.9 | 18.5 |
| Suburban | (0.5) | 6.6 | 14.4 |
| Rural | (2.4) | 4.9 | 17.4 |
| **Menu Theme** | | | |
| Steak/Seafood | (0.2) | 5.1 | 10.7 |
| American | 1.9 | 5.8 | 17.7 |
| Sandwiches/Hamburgers**** | (1.4) | 2.9 | 10.9 |
| **Region** | | | |
| Northeast | (2.9) | ** | 9.8 |
| North Central | 1.9 | 8.7 | 16.6 |
| South | (4.1) | 6.0 | 15.3 |
| West | ** | 4.0 | 20.8 |
| **Sales Volume** | | | |
| Under $350,000 | (6.5) | 4.6 | 18.8 |
| $350,000 to $699,999 | 1.3 | 8.7 | 15.2 |
| $700,000 and Over | 1.8 | 6.2 | 16.6 |
| **Lease Versus Own** | | | |
| Own Land and Building | (0.7) | 5.7 | 14.8 |
| Lease Land and Building | 1.2 | 7.9 | 15.8 |
| Lease Land and Own Building | ** | 7.6 | ** |

***Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.
**Insufficient data.

## Exhibit B-6
### Limited-Menu Tableservice
### Cost Per Dollar of Sales*

| | Total Cost of Sales | Total Payroll | Prime Cost |
|---|---|---|---|
| **All Restaurants** | 31.9¢ | 26.5¢ | 59.9¢ |
| **Type of Establishment** | | | |
| Food Only | 37.7¢ | 29.0¢ | 65.4¢ |
| Food and Beverage | 31.1 | 25.4 | 58.9 |
| **Years in Business** | | | |
| Under 5 Years | 29.2¢ | 25.2¢ | 56.9¢ |
| 5 to 10 Years | 34.8 | 28.1 | 63.7 |
| Over 10 Years | 33.0 | 26.1 | 59.9 |
| **Location** | | | |
| Urban | 29.8¢ | 22.8¢ | 58.9¢ |
| Suburban | 32.7 | 28.4 | 62.7 |
| Rural | 37.6 | 24.2 | 61.5 |
| **Menu Theme** | | | |
| Steak/Seafood | 40.5¢ | 25.9¢ | 65.0¢ |
| American | 34.1 | 25.9 | 62.9 |
| Sandwiches/Hamburgers**** | 31.8 | 28.1 | 63.3 |
| **Region** | | | |
| Northeast | 37.9¢ | 31.4¢ | 68.2¢ |
| North Central | 28.4 | 24.3 | 53.4 |
| South | 35.7 | 27.4 | 65.2 |
| West | 31.2 | 29.3 | 62.7 |
| **Profit Versus Loss** | | | |
| Net Profit | 31.2¢ | 25.0¢ | 57.3¢ |
| Net Loss | 33.7 | 31.3 | 67.8 |

*All amounts are medians.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.

## Exhibit B-7
### Limited-Menu Tableservice
### Number of Employees*

| | Number of Employees Per Restaurant | | |
|---|---|---|---|
| | Full-Time | Part-Time (20–35 Hours) | Part-Part-Time (Under 20 Hours) |
| **All Restaurants** | 5.0 | 8.0 | 6.0 |
| **Type of Establishment** | | | |
| Food Only | 4.5 | 7.5 | 6.0 |
| Food and Beverage | 6.0 | 8.0 | 7.0 |
| **Location** | | | |
| Urban | 5.0 | 8.0 | 6.0 |
| Suburban | 6.0 | 8.0 | 7.0 |
| Rural | 4.0 | 7.0 | 5.5 |
| **Menu Theme** | | | |
| Steak/Seafood | 10.0 | 20.0 | 6.0 |
| American | 6.0 | 6.0 | 7.5 |
| Sandwiches/Hamburgers**** | 4.0 | 8.0 | 7.0 |
| **Region** | | | |
| Northeast | 9.0 | 10.0 | 6.0 |
| North Central | 5.5 | 8.0 | 6.0 |
| South | 6.0 | 8.0 | 6.0 |
| West | 4.0 | 8.0 | 6.0 |
| **Sales Volume** | | | |
| Under $350,000 | 3.0 | 3.0 | 5.0 |
| $350,000 to $699,999 | 5.0 | 8.0 | 6.0 |
| $700,000 and Over | 10.0 | 18.0 | 12.0 |
| **Affiliation** | | | |
| Single Unit — Independent | 6.0 | 8.5 | 6.0 |
| Multi-Unit — Company Operated | 5.0 | 8.0 | 6.0 |
| Multi-Unit — Franchisee Operated | 6.0 | 7.0 | 6.0 |

*All amounts are medians.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.

## Exhibit B-8
### Limited-Menu Tableservice
### Employee Information*

| | Full-Time Equivalent Employees | | | Amount Per Full-Time Equivalent Employee | |
|---|---|---|---|---|---|
| | Total | Per 100 Restaurant Seats | Per 100 Average Daily Covers | Total Sales | Total Payroll |
| **All Restaurants** | 15.9 | 14.5 | 6.3 | $31,727 | $ 8,082 |
| **Type of Establishment** | | | | | |
| Food Only | 11.5 | 15.6 | 5.0 | $30,000 | $ 7,516 |
| Food and Beverage | 16.5 | 13.8 | 7.4 | 32,736 | 8,347 |
| **Profit Versus Loss** | | | | | |
| Net Profit | 16.3 | 14.8 | 5.6 | $33,180 | $ 8,000 |
| Net Loss | 12.9 | 13.5 | 8.7 | 25,310 | 8,146 |
| **Location** | | | | | |
| Urban | 16.4 | 15.1 | 4.6 | $32,663 | $ 7,804 |
| Suburban | 16.3 | 13.2 | 7.3 | 34,372 | 8,928 |
| Rural | 10.5 | 11.3 | 7.3 | 28,610 | 7,014 |
| **Menu Theme** | | | | | |
| Steak/Seafood | 25.5 | 13.3 | 12.1 | $30,588 | $ 7,793 |
| American | 13.5 | 13.3 | 7.7 | 30,000 | 8,000 |
| Sandwiches/Hamburgers**** | 11.5 | 12.9 | 6.2 | 34,207 | 9,912 |
| **Region** | | | | | |
| Northeast | 15.6 | 14.7 | 10.4 | $29,874 | $ 8,284 |
| North Central | 16.5 | 14.7 | 5.0 | 31,727 | 7,649 |
| South | 19.9 | 12.2 | 8.5 | 30,672 | 8,616 |
| West | 11.5 | 15.2 | 5.8 | 36,000 | 8,519 |
| **Sales Volume** | | | | | |
| Under $350,000 | 7.0 | 11.7 | 6.4 | $27,808 | $ 7,516 |
| $350,000 to $699,999 | 16.0 | 14.4 | 4.9 | 31,727 | 8,248 |
| $700,000 and Over | 30.0 | 16.8 | 8.8 | 34,935 | 9,218 |
| **Affiliation** | | | | | |
| Single Unit—Independent | 16.3 | 14.8 | 10.9 | $27,599 | $ 7,458 |
| Multi-Unit—Company Operated | 12.0 | 11.3 | 6.7 | 36,366 | 10,027 |
| Multi-Unit—Franchisee Operated | 15.4 | 15.9 | 4.4 | 35,516 | 7,597 |

*All amounts are medians.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.

## Exhibit B-9
### Limited-Menu Tableservice
### Statement of Income and Expenses—Amount Per Square Foot*

| | All Restaurants | | | Type of Establishment | | Menu Theme | | |
|---|---|---|---|---|---|---|---|---|
| | Lower Quartile | Median | Upper Quartile | Food Only | Food and Beverage | Steak/ Seafood | American | Sandwiches/ Hamburgers**** |
| **Sales** | | | | | | | | |
| Food | $ 94 | $147 | $202 | $171 | $141 | $150 | $136 | $122 |
| Beverage | 8 | 21 | 41 | N/A | 21 | 32 | 35 | 22 |
| Total Sales | $116 | $173 | $221 | $166 | $174 | $176 | $138 | $156 |
| **Gross Profit** | $ 73 | $111 | $154 | $110 | $114 | $ 99 | $ 84 | $ 98 |
| **Occupation Costs** | | | | | | | | |
| Rent | $ 6.52 | $ 9.87 | $ 15.26 | $ 9.44 | $ 10.07 | $ 9.80 | $ 8.43 | $ 9.33 |
| Property Taxes | .60 | 1.19 | 2.36 | 1.20 | 1.19 | .63 | 2.00 | 2.07 |
| Other Taxes | .52 | 1.88 | 4.72 | 2.82 | 1.18 | 1.88 | 1.95 | 1.12 |
| Property Insurance | 1.38 | 2.11 | 3.30 | 1.91 | 2.20 | 2.20 | 2.69 | 2.55 |
| Total Occupation Costs | $ 8.29 | $ 13.56 | $ 19.47 | $ 13.39 | $ 13.63 | $ 13.97 | $ 11.11 | $ 14.87 |

*All amounts are medians, unless otherwise stated.
**Insufficient data.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.
N/A — Not applicable.

| Location | | | Region | | | | Sales Volume | | |
|---|---|---|---|---|---|---|---|---|---|
| Urban | Suburban | Rural | Northeast | North Central | South | West | Under $350,000 | $350,000–$699,999 | $700,000 and Over |
| $169 | $143 | $ 79 | $ 97 | $156 | $138 | $165 | $ 99 | $164 | $182 |
| 22 | 20 | 23 | 23 | 10 | 27 | 24 | 10 | 20 | 40 |
| $194 | $178 | $100 | $120 | $185 | $149 | $190 | $110 | $185 | $217 |
| $124 | $123 | $ 60 | $ 72 | $128 | $ 94 | $128 | $ 64 | $128 | $147 |
| $ 10.44 | $ 9.93 | $ 5.83 | $ 8.25 | $ 10.84 | $ 7.18 | $ 12.30 | $ 7.73 | $ 11.33 | $ 11.03 |
| .79 | 2.11 | .62 | .80 | 1.22 | .62 | 1.67 | .74 | 1.67 | 1.22 |
| 1.95 | 1.53 | 2.91 | 2.62 | 1.56 | 1.48 | .75 | 1.88 | 2.25 | 1.86 |
| 1.82 | 2.33 | 2.53 | 2.04 | 2.51 | 2.12 | 1.82 | 1.82 | 2.92 | 2.42 |
| $ 15.35 | $ 13.41 | $ 8.54 | $ 7.94 | $ 14.98 | $ 9.95 | $ 16.28 | $ 10.06 | $ 14.72 | $ 15.87 |

## Exhibit B-10
### Limited-Menu Tableservice
### Statement of Income and Expenses—All Restaurants*

| | All Restaurants | | | | | |
|---|---|---|---|---|---|---|
| | Amount Per Seat | | | Ratio to Total Sales | | |
| | Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile |
| **Sales** | | | | | | |
| Food | $2,385 | $3,723 | $5,512 | 80.0% | 94.4% | 100.0% |
| Beverage | 202 | 552 | 1,199 | 6.7 | 14.0 | 25.9 |
| Total Sales | 2,800 | 4,342 | 6,022 | 100.0 | 100.0 | 100.0 |
| **Cost of Sales** | | | | | | |
| Food | 832 | 1,232 | 1,754 | 28.0 | 33.9 | 39.8 |
| Beverage | 46 | 140 | 335 | 22.0 | 26.0 | 32.8 |
| Total Cost of Sales | 944 | 1,397 | 1,945 | 28.0 | 32.3 | 38.4 |
| **Gross Profit** | 1,820 | 2,876 | 4,084 | 61.6 | 67.7 | 72.0 |
| **Other Income** | 11 | 26 | 71 | 0.3 | 0.6 | 1.4 |
| Total Income | 1,858 | 2,908 | 4,288 | 62.2 | 68.3 | 72.7 |
| **Controllable Expenses** | | | | | | |
| Payroll | 730 | 1,050 | 1,495 | 20.4 | 24.8 | 29.3 |
| Employee Benefits | 27 | 51 | 117 | 0.6 | 1.1 | 3.3 |
| Direct Operating Expenses | 120 | 190 | 299 | 2.9 | 4.6 | 7.1 |
| Music and Entertainment | 4 | 13 | 33 | 0.1 | 0.3 | 0.8 |
| Advertising and Promotion | 57 | 144 | 296 | 1.4 | 3.4 | 6.0 |
| Utilities | 110 | 155 | 190 | 2.6 | 3.4 | 4.4 |
| Administrative and General | 46 | 86 | 193 | 1.2 | 2.4 | 5.1 |
| Repairs and Maintenance | 42 | 75 | 115 | 1.1 | 1.7 | 2.4 |
| Total Controllable Expenses | 1,233 | 1,899 | 2,745 | 36.9 | 44.9 | 52.1 |
| **Income Before Occupation Costs** | 507 | 930 | 1,549 | 14.2 | 22.6 | 31.3 |
| **Occupation Costs** | | | | | | |
| Rent | 159 | 256 | 406 | 4.2 | 6.0 | 8.5 |
| Property Taxes | 15 | 33 | 61 | 0.4 | 0.9 | 1.7 |
| Other Taxes | 14 | 60 | 138 | 0.3 | 1.3 | 4.3 |
| Property Insurance | 38 | 65 | 121 | 0.9 | 1.5 | 2.7 |
| Total Occupation Costs | 206 | 355 | 550 | 5.9 | 8.1 | 11.3 |
| **Income Before Interest and Depreciation** | 189 | 586 | 1,089 | 5.4 | 13.7 | 23.4 |
| **Interest** | 10 | 43 | 110 | 0.2 | 1.2 | 3.2 |
| **Depreciation** | 57 | 117 | 214 | 1.5 | 3.1 | 5.3 |
| **Restaurant Profit** | $ 52 | $ 368 | $ 945 | 1.4% | 9.2% | 19.4% |

*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.

## Exhibit B-11
### Limited-Menu Tableservice
### Statement of Income and Expenses—Amount Per Seat

| | Type of Establishment | | | | | |
|---|---|---|---|---|---|---|
| | Food Only | | | Food and Beverage | | |
| | Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile |
| **Sales** | | | | | | |
| Food | $2,867 | $4,385 | $8,094 | $2,139 | $3,552 | 4,799 |
| Beverage | N/A | N/A | N/A | 208 | 561 | 1,206 |
| Total Sales | 2,867 | 4,332 | 7,938 | 2,751 | 4,348 | 5,493 |
| **Cost of Sales** | | | | | | |
| Food | 1,025 | 1,656 | 2,931 | 780 | 1,213 | 1,492 |
| Beverage | N/A | N/A | N/A | 46 | 143 | 335 |
| Total Cost of Sales | 974 | 1,598 | 2,797 | 926 | 1,380 | 1,814 |
| **Gross Profit** | 1,644 | 2,791 | 5,483 | 1,839 | 2,876 | 3,900 |
| **Other Income** | 1 | 17 | 37 | 13 | 31 | 80 |
| Total Income | 1,664 | 2,778 | 5,544 | 2,011 | 2,958 | 4,101 |
| **Controllable Expenses** | | | | | | |
| Payroll | 795 | 1,110 | 2,188 | 683 | 1,035 | 1,410 |
| Employee Benefits | 25 | 53 | 117 | 27 | 48 | 118 |
| Direct Operating Expenses | 77 | 184 | 235 | 130 | 191 | 321 |
| Music and Entertainment | ** | ** | ** | 5 | 13 | 34 |
| Advertising and Promotion | 56 | 134 | 295 | 57 | 165 | 296 |
| Utilities | 125 | 178 | 343 | 101 | 153 | 178 |
| Administrative and General | 46 | 63 | 170 | 59 | 100 | 228 |
| Repairs and Maintenance | 39 | 65 | 127 | 44 | 77 | 113 |
| Total Controllable Expenses | 1,157 | 1,857 | 3,709 | 1,280 | 1,980 | 2,612 |
| **Income Before Occupation Costs** | 509 | 862 | 1,929 | 488 | 974 | 1,439 |
| **Occupation Costs** | | | | | | |
| Rent | 123 | 282 | 495 | 176 | 251 | 370 |
| Property Taxes | 13 | 35 | 82 | 16 | 33 | 54 |
| Other Taxes | 44 | 118 | 176 | 13 | 42 | 121 |
| Property Insurance | 51 | 91 | 147 | 33 | 60 | 111 |
| Total Occupation Costs | 146 | 341 | 806 | 206 | 356 | 492 |
| **Income Before Interest and Depreciation** | 243 | 655 | 1,450 | 162 | 564 | 1,000 |
| **Interest** | 10 | 30 | 101 | 9 | 51 | 118 |
| **Depreciation** | 50 | 171 | 395 | 57 | 109 | 193 |
| **Restaurant Profit** | $ 108 | $ 344 | $1,276 | $ (5) | $ 394 | $ 857 |

N/A—Not applicable
**Insufficient data.

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## Exhibit B-12

### Limited-Menu Tableservice

### Statement of Income and Expenses—Ratio to Total Sales*

| | Type of Establishment | | | | | |
|---|---|---|---|---|---|---|
| | Food Only | | | Food and Beverage | | |
| | Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile |
| **Sales** | | | | | | |
| Food | 100.0% | 100.0% | 100.0% | 75.1% | 87.3% | 97.0% |
| Beverage | N/A | N/A | N/A | 6.7 | 14.0 | 25.9 |
| Total Sales | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |
| **Cost of Sales** | | | | | | |
| Food | 27.7 | 34.0 | 38.7 | 28.1 | 33.8 | 40.0 |
| Beverage | N/A | N/A | N/A | 21.9 | 26.0 | 32.7 |
| Total Cost of Sales | 27.8 | 35.4 | 39.9 | 28.0 | 31.6 | 37.6 |
| **Gross Profit** | 60.1 | 64.6 | 72.2 | 62.3 | 68.2 | 72.0 |
| **Other Income** | 0.1 | 0.4 | 0.8 | 0.3 | 0.7 | 1.8 |
| Total Income | 59.8 | 64.8 | 72.3 | 64.6 | 69.2 | 72.8 |
| **Controllable Expenses** | | | | | | |
| Payroll | 17.7 | 24.3 | 29.9 | 21.2 | 24.8 | 28.9 |
| Employee Benefits | 0.7 | 1.7 | 2.3 | 0.6 | 1.0 | 3.7 |
| Direct Operating Expenses | 1.4 | 3.2 | 5.4 | 3.2 | 5.0 | 8.5 |
| Music and Entertainment | ** | ** | ** | 0.2 | 0.4 | 1.4 |
| Advertising and Promotion | 1.5 | 3.1 | 4.0 | 1.4 | 3.7 | 6.2 |
| Utilities | 2.6 | 3.6 | 5.5 | 2.5 | 3.3 | 4.2 |
| Administrative and General | 0.5 | 1.7 | 3.8 | 1.4 | 3.0 | 5.3 |
| Repairs and Maintenance | 0.5 | 1.6 | 2.3 | 1.2 | 1.8 | 2.5 |
| Total Controllable Expenses | 26.4 | 39.3 | 48.0 | 39.4 | 46.3 | 53.9 |
| **Income Before Occupation Costs** | 16.5 | 23.6 | 33.2 | 13.3 | 21.9 | 29.5 |
| **Occupation Costs** | | | | | | |
| Rent | 3.4 | 6.0 | 10.2 | 4.4 | 6.0 | 8.0 |
| Property Taxes | 0.4 | 1.2 | 1.7 | 0.4 | 0.8 | 1.6 |
| Other Taxes | 0.7 | 3.0 | 5.2 | 0.3 | 1.0 | 3.2 |
| Property Insurance | 0.9 | 1.5 | 2.7 | 0.6 | 1.5 | 2.7 |
| Total Occupation Costs | 5.1 | 9.6 | 11.5 | 6.1 | 7.9 | 11.1 |
| **Income Before Interest and Depreciation** | 8.7 | 14.2 | 25.9 | 4.3 | 13.3 | 22.2 |
| **Interest** | 0.3 | 1.0 | 3.4 | 0.2 | 1.2 | 3.2 |
| **Depreciation** | 1.3 | 4.2 | 8.0 | 1.6 | 2.6 | 4.7 |
| **Restaurant Profit** | 2.6% | 12.0% | 21.3% | (0.4)% | 8.4% | 18.4% |

*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.
**Insufficient data.
N/A—Not applicable.

## Exhibit B-13
### Limited-Menu Tableservice
### Statement of Income and Expenses—Amount Per Seat

| | Years in Business | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Under 5 Years | | | 5 to 10 Years | | | Over 10 Years | | |
| | Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile |
| **Sales** | | | | | | | | | |
| Food | $2,057 | $3,306 | $5,072 | $2,709 | $3,893 | $5,760 | $2,603 | $3,950 | $5,780 |
| Beverage | 187 | 543 | 1,175 | 175 | 570 | 1,184 | 200 | 561 | 1,300 |
| Total Sales | 2,561 | 4,120 | 5,718 | 3,163 | 4,700 | 5,760 | 3,012 | 4,348 | 6,479 |
| **Cost of Sales** | | | | | | | | | |
| Food | 710 | 1,162 | 1,724 | 775 | 1,351 | 1,741 | 976 | 1,299 | 1,812 |
| Beverage | 42 | 122 | 331 | 79 | 162 | 278 | 37 | 159 | 395 |
| Total Cost of Sales | 893 | 1,239 | 1,903 | 958 | 1,400 | 1,842 | 1,087 | 1,495 | 2,173 |
| **Gross Profit** | 1,732 | 2,682 | 3,805 | 2,022 | 3,242 | 4,062 | 1,891 | 2,947 | 4,335 |
| **Other Income** | 13 | 25 | 54 | 8 | 17 | 37 | 13 | 38 | 113 |
| Total Income | 1,782 | 2,793 | 3,894 | 2,051 | 3,221 | 4,076 | 1,950 | 3,090 | 4,620 |
| **Controllable Expenses** | | | | | | | | | |
| Payroll | 631 | 941 | 1,617 | 802 | 1,147 | 1,526 | 787 | 1,045 | 1,498 |
| Employee Benefits | 20 | 41 | 113 | 30 | 56 | 90 | 30 | 53 | 132 |
| Direct Operating Expenses | 114 | 188 | 262 | 120 | 166 | 367 | 120 | 198 | 403 |
| Music and Entertainment | 6 | 25 | 141 | 5 | 21 | 104 | 2 | 8 | 18 |
| Advertising and Promotion | 68 | 170 | 435 | 41 | 127 | 280 | 52 | 135 | 278 |
| Utilities | 82 | 150 | 193 | 129 | 172 | 200 | 125 | 154 | 189 |
| Administrative and General | 46 | 77 | 185 | 62 | 90 | 270 | 57 | 98 | 209 |
| Repairs and Maintenance | 41 | 55 | 94 | 41 | 95 | 125 | 44 | 80 | 129 |
| Total Controllable Expenses | 1,165 | 1,797 | 2,635 | 1,208 | 2,009 | 2,681 | 1,371 | 1,911 | 2,833 |
| **Income Before Occupation Costs** | 491 | 836 | 1,496 | 745 | 1,059 | 1,610 | 498 | 955 | 1,549 |
| **Occupation Costs** | | | | | | | | | |
| Rent | 185 | 310 | 424 | 141 | 282 | 406 | 142 | 222 | 364 |
| Property Taxes | 20 | 38 | 65 | 14 | 23 | 49 | 14 | 30 | 65 |
| Other Taxes | 19 | 78 | 138 | 11 | 53 | 151 | 18 | 44 | 118 |
| Property Insurance | 38 | 72 | 152 | 44 | 69 | 127 | 33 | 64 | 106 |
| Total Occupation Costs | 242 | 398 | 587 | 176 | 340 | 599 | 198 | 316 | 506 |
| **Income Before Interest and Depreciation** | 92 | 436 | 1,027 | 237 | 673 | 1,089 | 219 | 596 | 1,132 |
| **Interest** | 25 | 59 | 133 | 6 | 25 | 139 | 7 | 25 | 98 |
| **Depreciation** | 88 | 189 | 333 | 50 | 112 | 193 | 46 | 89 | 154 |
| **Restaurant Profit** | $ (33) | $ 294 | $ 923 | $ 62 | $ 439 | $ 838 | $ 78 | $ 429 | $1,011 |

**Insufficient data.

| Location | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Urban | | | Suburban | | | Rural | | |
| Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile |
| $3,084 | $4,442 | $5,826 | $2,562 | $3,599 | $5,759 | $ 933 | $2,174 | $3,687 |
| 153 | 615 | 1,171 | 228 | 519 | 1,184 | 240 | 829 | 1,749 |
| 3,552 | 4,682 | 6,496 | 2,881 | 4,313 | 6,111 | 2,015 | 2,664 | 4,412 |
| 1,053 | 1,389 | 1,906 | 804 | 1,215 | 1,719 | 351 | 871 | 1,543 |
| 34 | 118 | 237 | 89 | 143 | 324 | 76 | 192 | 480 |
| 1,206 | 1,453 | 2,199 | 941 | 1,411 | 1,943 | 674 | 960 | 1,551 |
| 2,144 | 3,239 | 4,338 | 1,862 | 2,884 | 4,215 | 1,182 | 1,672 | 2,914 |
| 13 | 30 | 77 | 8 | 24 | 62 | 14 | 22 | 163 |
| 2,281 | 3,268 | 4,703 | 1,872 | 2,895 | 4,317 | 1,186 | 1,992 | 3,274 |
| 879 | 1,137 | 1,587 | 709 | 1,050 | 1,600 | 461 | 633 | 1,215 |
| 22 | 36 | 91 | 31 | 66 | 173 | 22 | 44 | 99 |
| 128 | 197 | 306 | 123 | 199 | 318 | 78 | 138 | 200 |
| 3 | 13 | 23 | 4 | 17 | 39 | •• | •• | •• |
| 83 | 235 | 388 | 69 | 156 | 264 | 15 | 52 | 131 |
| 113 | 160 | 205 | 110 | 155 | 191 | 77 | 140 | 171 |
| 46 | 83 | 179 | 57 | 115 | 228 | 34 | 74 | 167 |
| 42 | 73 | 108 | 42 | 81 | 124 | 39 | 64 | 125 |
| 1,566 | 2,137 | 2,816 | 1,245 | 1,896 | 2,734 | 721 | 1,216 | 1,769 |
| 626 | 1,102 | 1,698 | 488 | 952 | 1,518 | 190 | 552 | 1,053 |
| 181 | 278 | 401 | 173 | 268 | 422 | 68 | 150 | 379 |
| 15 | 24 | 43 | 24 | 48 | 98 | 9 | 20 | 51 |
| 11 | 70 | 137 | 13 | 52 | 124 | 27 | 88 | 221 |
| 38 | 61 | 110 | 38 | 65 | 122 | 39 | 75 | 125 |
| 256 | 375 | 557 | 181 | 356 | 571 | 122 | 293 | 484 |
| 305 | 686 | 1,275 | 213 | 610 | 978 | 31 | 253 | 710 |
| 11 | 41 | 113 | 8 | 51 | 150 | 8 | 53 | 97 |
| 71 | 134 | 282 | 49 | 119 | 192 | 44 | 99 | 188 |
| $ 179 | $ 471 | $1,076 | $ 42 | $ 429 | $ 768 | $ (63) | $ 145 | $ 569 |

## Exhibit B-14
### Limited-Menu Tableservice
### Statement of Income and Expenses—Ratio to Total Sales*

| | Years in Business | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Under 5 Years | | | 5 to 10 Years | | | Over 10 Years | | |
| | Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile |
| **Sales** | | | | | | | | | |
| Food | 80.1% | 89.0% | 100.0% | 77.5% | 92.1% | 100.0% | 80.1% | 97.1% | 100.0% |
| Beverage | 11.0 | 14.0 | 25.0 | 5.8 | 13.0 | 25.0 | 3.6 | 19.1 | 32.9 |
| Total Sales | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |
| **Cost of Sales** | | | | | | | | | |
| Food | 27.3 | 29.7 | 38.8 | 29.2 | 35.0 | 41.8 | 29.4 | 34.2 | 39.9 |
| Beverage | 20.9 | 24.0 | 29.0 | 24.9 | 27.8 | 40.7 | 21.7 | 26.9 | 33.5 |
| Total Cost of Sales | 27.3 | 31.6 | 37.9 | 29.1 | 32.3 | 38.4 | 28.2 | 33.4 | 38.6 |
| **Gross Profit** | 62.1 | 68.4 | 72.7 | 61.6 | 67.7 | 71.0 | 60.8 | 66.5 | 71.8 |
| **Other Income** | 0.3 | 0.7 | 1.2 | 0.2 | 0.4 | 0.8 | 0.2 | 0.7 | 2.5 |
| Total Income | 62.6 | 70.0 | 72.7 | 62.1 | 67.8 | 71.6 | 62.3 | 67.5 | 72.5 |
| **Controllable Expenses** | | | | | | | | | |
| Payroll | 18.2 | 24.1 | 29.7 | 22.6 | 26.3 | 30.7 | 20.8 | 24.6 | 29.0 |
| Employee Benefits | 0.6 | 1.0 | 3.7 | 0.5 | 1.1 | 2.9 | 0.7 | 1.4 | 3.6 |
| Direct Operating Expenses | 2.3 | 4.4 | 6.4 | 3.2 | 4.1 | 6.5 | 3.0 | 5.2 | 8.4 |
| Music and Entertainment | 0.1 | 0.5 | 2.6 | 0.1 | 0.4 | 4.1 | 0.1 | 0.3 | 0.5 |
| Advertising and Promotion | 1.9 | 4.0 | 6.3 | 0.9 | 2.9 | 5.7 | 1.2 | 3.0 | 6.0 |
| Utilities | 2.6 | 3.0 | 4.1 | 2.7 | 3.6 | 4.3 | 2.6 | 3.5 | 5.0 |
| Administrative and General | 0.9 | 2.2 | 5.2 | 1.0 | 2.3 | 5.5 | 1.5 | 2.8 | 4.8 |
| Repairs and Maintenance | 0.9 | 1.5 | 2.2 | 1.1 | 1.7 | 2.3 | 1.1 | 1.8 | 2.7 |
| Total Controllable Expenses | 32.8 | 44.5 | 53.9 | 39.4 | 45.3 | 51.6 | 37.9 | 44.8 | 51.7 |
| **Income Before Occupation Costs** | 16.2 | 23.5 | 33.3 | 13.8 | 22.7 | 31.8 | 14.0 | 20.9 | 28.9 |
| **Occupation Costs** | | | | | | | | | |
| Rent | 5.7 | 8.2 | 10.4 | 3.8 | 6.0 | 7.3 | 3.3 | 5.4 | 6.4 |
| Property Taxes | 0.6 | 1.2 | 2.3 | 0.4 | 0.6 | 0.9 | 0.4 | 0.9 | 1.7 |
| Other Taxes | 0.4 | 2.3 | 5.3 | 0.2 | 1.4 | 3.2 | 0.4 | 1.2 | 3.5 |
| Property Insurance | 0.9 | 1.2 | 2.7 | 1.0 | 1.8 | 2.6 | 0.9 | 1.6 | 2.8 |
| Total Occupation Costs | 7.0 | 10.2 | 12.4 | 5.4 | 7.5 | 10.0 | 5.4 | 6.8 | 10.9 |
| **Income Before Interest and Depreciation** | 3.6 | 13.8 | 23.6 | 5.4 | 15.8 | 22.8 | 5.6 | 12.8 | 22.2 |
| **Interest** | 0.7 | 1.6 | 3.8 | 0.1 | 1.2 | 4.2 | 0.2 | 0.7 | 2.0 |
| **Depreciation** | 2.9 | 4.6 | 8.0 | 1.3 | 2.3 | 4.3 | 1.0 | 1.8 | 4.5 |
| **Restaurant Profit** | (1.1)% | 9.8% | 19.2% | 1.3% | 9.4% | 16.6% | 2.2% | 8.7% | 20.2% |

* All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.
** Insufficient data.

| Location | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Urban | | | Suburban | | | Rural | | |
| Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile |
| 80.7% | 97.0% | 100.0% | 79.5% | 92.1% | 100.0% | 53.8% | 90.8% | 100.0% |
| 3.0 | 14.0 | 24.0 | 6.7 | 12.7 | 24.9 | 14.7 | 27.0 | 54.5 |
| 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |
| 27.4 | 30.3 | 38.1 | 29.0 | 33.5 | 38.7 | 33.1 | 38.6 | 48.3 |
| 17.9 | 23.7 | 28.4 | 23.8 | 27.8 | 35.4 | 21.4 | 28.3 | 40.9 |
| 27.4 | 29.6 | 37.7 | 28.8 | 32.3 | 36.4 | 31.7 | 38.0 | 41.1 |
| 62.3 | 70.4 | 72.6 | 63.6 | 67.7 | 71.2 | 58.9 | 62.0 | 68.3 |
| 0.3 | 0.5 | 1.3 | 0.2 | 0.7 | 1.3 | 0.3 | 0.6 | 4.6 |
| 62.6 | 70.7 | 72.7 | 64.0 | 68.0 | 72.0 | 59.2 | 65.7 | 72.9 |
| 20.9 | 24.1 | 28.6 | 20.2 | 25.8 | 29.9 | 17.5 | 22.8 | 27.5 |
| 0.4 | 0.8 | 2.8 | 0.8 | 1.7 | 4.3 | 0.7 | 1.6 | 3.3 |
| 2.3 | 3.6 | 7.1 | 3.2 | 5.1 | 7.7 | 3.3 | 5.1 | 6.4 |
| 0.1 | 0.3 | 0.7 | 0.1 | 0.4 | 0.7 | •• | 0.6 | •• |
| 2.0 | 4.0 | 6.0 | 1.4 | 3.4 | 6.2 | 0.6 | 1.6 | 3.6 |
| 2.6 | 3.0 | 3.9 | 2.6 | 3.3 | 4.4 | 3.0 | 4.5 | 6.1 |
| 1.1 | 1.8 | 4.8 | 1.4 | 2.8 | 5.2 | 1.3 | 3.1 | 8.3 |
| 1.0 | 1.6 | 2.2 | 1.0 | 1.8 | 2.6 | 1.3 | 1.8 | 4.4 |
| 37.8 | 44.4 | 49.8 | 39.4 | 46.1 | 53.6 | 32.3 | 41.5 | 55.8 |
| 16.7 | 23.5 | 33.3 | 13.3 | 22.2 | 28.7 | 10.6 | 21.5 | 30.5 |
| 4.4 | 6.1 | 8.6 | 4.2 | 6.0 | 7.1 | 2.7 | 5.2 | 13.5 |
| 0.3 | 0.5 | 1.0 | 0.6 | 1.3 | 2.2 | 0.4 | 1.0 | 1.9 |
| 0.3 | 0.9 | 3.2 | 0.3 | 1.2 | 2.7 | 1.0 | 4.9 | 6.8 |
| 0.8 | 0.9 | 1.6 | 1.0 | 1.6 | 2.7 | 1.6 | 2.8 | 5.6 |
| 5.8 | 7.9 | 11.3 | 6.0 | 8.0 | 10.8 | 5.4 | 10.7 | 15.6 |
| 8.3 | 14.8 | 24.2 | 4.8 | 12.7 | 21.5 | 1.2 | 12.3 | 24.0 |
| 0.2 | 0.9 | 3.5 | 0.2 | 1.2 | 3.6 | 0.3 | 1.3 | 2.5 |
| 1.6 | 3.3 | 6.6 | 1.2 | 2.9 | 4.7 | 1.8 | 3.1 | 4.7 |
| 4.0% | 10.8% | 20.4% | 1.2% | 8.7% | 16.8% | (4.5)% | 2.7% | 19.1% |

## Exhibit B-15

### Limited-Menu Tableservice

### Statement of Income and Expenses—Amount Per Seat

| | Affiliation | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Single Unit Independent | | | Multi-Unit Company Operated | | | Multi-Unit Franchisee Operated | | |
| | Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile |
| **Sales** | | | | | | | | | |
| Food | $1,573 | $2,768 | $4,681 | $2,867 | $3,430 | $4,799 | $3,758 | $5,139 | $7,453 |
| Beverage | 292 | 905 | 1,749 | 344 | 643 | 1,060 | 107 | 171 | 611 |
| Total Sales | 2,233 | 3,799 | 5,471 | 2,979 | 4,182 | 5,514 | 4,316 | 5,147 | 7,347 |
| **Cost of Sales** | | | | | | | | | |
| Food | 609 | 1,042 | 1,591 | 925 | 1,223 | 1,756 | 1,052 | 1,417 | 2,024 |
| Beverage | 112 | 226 | 500 | 98 | 157 | 271 | 22 | 34 | 62 |
| Total Cost of Sales | 848 | 1,331 | 2,026 | 1,065 | 1,471 | 2,114 | 1,212 | 1,430 | 1,860 |
| **Gross Profit** | 1,384 | 2,119 | 3,530 | 1,835 | 2,802 | 3,680 | 2,950 | 3,696 | 5,343 |
| **Other Income** | 8 | 30 | 100 | 8 | 19 | 29 | 17 | 36 | 74 |
| Total Income | 1,500 | 2,284 | 3,756 | 1,835 | 2,804 | 3,628 | 2,956 | 3,756 | 5,361 |
| **Controllable Expenses** | | | | | | | | | |
| Payroll | 561 | 821 | 1,540 | 657 | 982 | 1,430 | 992 | 1,156 | 1,498 |
| Employee Benefits | 30 | 66 | 134 | 53 | 111 | 196 | 17 | 30 | 47 |
| Direct Operating Expenses | 79 | 169 | 318 | 113 | 192 | 299 | 139 | 191 | 240 |
| Music and Entertainment | 3 | 18 | 133 | 5 | 10 | 22 | •• | •• | •• |
| Advertising and Promotion | 27 | 71 | 124 | 53 | 115 | 252 | 261 | 318 | 556 |
| Utilities | 84 | 142 | 177 | 81 | 146 | 196 | 147 | 172 | 205 |
| Administrative and General | 52 | 104 | 189 | 65 | 149 | 233 | 46 | 63 | 90 |
| Repairs and Maintenance | 32 | 63 | 124 | 32 | 53 | 99 | 67 | 89 | 124 |
| Total Controllable Expenses | 979 | 1,538 | 2,566 | 1,151 | 1,849 | 2,626 | 1,774 | 2,205 | 3,388 |
| **Income Before Occupation Costs** | 441 | 626 | 1,161 | 452 | 836 | 1,108 | 1,085 | 1,440 | 2,366 |
| **Occupation Costs** | | | | | | | | | |
| Rent | 131 | 240 | 367 | 144 | 217 | 412 | 206 | 340 | 427 |
| Property Taxes | 13 | 23 | 48 | 20 | 58 | 123 | 19 | 34 | 58 |
| Other Taxes | 13 | 76 | 158 | 15 | 51 | 80 | •• | •• | •• |
| Property Insurance | 41 | 80 | 116 | 26 | 58 | 94 | 35 | 67 | 152 |
| Total Occupation Costs | 176 | 356 | 550 | 150 | 330 | 566 | 262 | 379 | 570 |
| **Income Before Interest and Depreciation** | 68 | 338 | 722 | 98 | 350 | 749 | 713 | 1,124 | 1,945 |
| **Interest** | 8 | 46 | 110 | 7 | 37 | 113 | 19 | 41 | 150 |
| **Depreciation** | 46 | 93 | 165 | 81 | 124 | 240 | 53 | 154 | 285 |
| **Restaurant Profit** | $ (45) | $ 189 | $ 495 | $ (39) | $ 282 | $ 592 | $ 544 | $ 950 | $1,665 |

••Insufficient data.

| Sales Volume ($000) | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Under $350 | | | $350 to $699 | | | $700 and Over | | |
| Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile |
| $1,336 | $2,411 | $3,670 | $3,259 | $4,098 | $4,981 | $3,486 | $5,508 | $6,913 |
| 137 | 301 | 718 | 173 | 457 | 702 | 488 | 1,206 | 2,043 |
| 1,750 | 2,600 | 4,000 | 3,707 | 4,360 | 5,238 | 4,489 | 6,379 | 8,250 |
| 431 | 807 | 1,291 | 1,050 | 1,232 | 1,566 | 1,352 | 1,700 | 2,457 |
| 51 | 123 | 213 | 34 | 103 | 194 | 122 | 277 | 509 |
| 648 | 893 | 1,394 | 1,167 | 1,341 | 1,650 | 1,555 | 1,920 | 2,799 |
| 1,064 | 1,713 | 2,143 | 2,444 | 3,049 | 3,620 | 2,997 | 4,256 | 5,235 |
| 3 | 17 | 169 | 12 | 22 | 56 | 14 | 36 | 85 |
| 1,065 | 1,793 | 2,778 | 2,466 | 3,088 | 3,683 | 3,051 | 4,325 | 5,241 |
| 448 | 730 | 1,217 | 852 | 1,075 | 1,303 | 1,065 | 1,446 | 2,133 |
| 15 | 52 | 100 | 23 | 38 | 91 | 39 | 90 | 219 |
| 84 | 136 | 235 | 131 | 181 | 291 | 160 | 299 | 610 |
| •• | •• | •• | 2 | 18 | 25 | 3 | 13 | 34 |
| 15 | 83 | 178 | 104 | 260 | 323 | 71 | 135 | 272 |
| 72 | 134 | 221 | 122 | 159 | 187 | 137 | 163 | 198 |
| 38 | 58 | 125 | 57 | 85 | 193 | 67 | 167 | 503 |
| 22 | 42 | 78 | 52 | 83 | 115 | 54 | 103 | 145 |
| 857 | 1,194 | 2,028 | 1,635 | 1,980 | 2,540 | 1,862 | 2,733 | 3,854 |
| 198 | 510 | 1,090 | 668 | 1,047 | 1,436 | 762 | 1,487 | 1,968 |
| 119 | 195 | 362 | 191 | 285 | 380 | 173 | 302 | 435 |
| 13 | 23 | 41 | 19 | 39 | 67 | 13 | 37 | 82 |
| 10 | 53 | 134 | 26 | 78 | 150 | 13 | 44 | 163 |
| 33 | 68 | 136 | 43 | 72 | 103 | 39 | 64 | 121 |
| 132 | 249 | 431 | 240 | 340 | 450 | 318 | 463 | 679 |
| 29 | 258 | 757 | 306 | 690 | 1,026 | 329 | 732 | 1,448 |
| 24 | 57 | 130 | 8 | 55 | 148 | 5 | 20 | 105 |
| 61 | 125 | 283 | 49 | 147 | 212 | 66 | 109 | 178 |
| $ (177) | $ 111 | $ 583 | $ 85 | $ 488 | $ 945 | $ 242 | $ 633 | $1,285 |

## Exhibit B-16
### Limited-Menu Tableservice
### Statement of Income and Expenses—Ratio to Total Sales*

| | Affiliation | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Single Unit Independent | | | Multi-Unit Company Operated | | | Multi-Unit Franchisee Operated | | |
| | Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile |
| **Sales** | | | | | | | | | |
| Food | 66.1% | 81.2% | 100.0% | 86.2% | 91.1% | 100.0% | 89.6% | 97.9% | 100.0% |
| Beverage | 13.1 | 24.6 | 44.9 | 10.3 | 12.7 | 20.2 | 2.1 | 3.0 | 12.0 |
| Total Sales | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |
| **Cost of Sales** | | | | | | | | | |
| Food | 31.6 | 38.1 | 45.3 | 30.3 | 34.3 | 37.9 | 27.3 | 27.9 | 29.7 |
| Beverage | 24.2 | 28.5 | 39.3 | 23.2 | 27.8 | 35.2 | 15.4 | 22.0 | 24.8 |
| Total Cost of Sales | 31.4 | 36.6 | 41.2 | 30.5 | 34.1 | 38.6 | 27.2 | 27.8 | 28.8 |
| **Gross Profit** | 58.8 | 63.4 | 68.6 | 61.4 | 65.9 | 69.5 | 71.2 | 72.2 | 72.8 |
| **Other Income** | 0.3 | 0.7 | 2.5 | 0.2 | 0.4 | 0.8 | 0.3 | 0.6 | 1.4 |
| Total Income | 59.9 | 66.0 | 70.7 | 61.4 | 66.3 | 69.2 | 71.2 | 72.7 | 73.5 |
| **Controllable Expenses** | | | | | | | | | |
| Payroll | 19.0 | 26.2 | 30.8 | 20.0 | 25.5 | 29.9 | 20.7 | 22.7 | 25.0 |
| Employee Benefits | 0.9 | 1.9 | 4.2 | 0.9 | 3.5 | 4.4 | 0.4 | 0.6 | 1.0 |
| Direct Operating Expenses | 3.5 | 5.0 | 8.4 | 3.6 | 5.2 | 6.3 | 2.6 | 3.1 | 5.4 |
| Music and Entertainment | 0.1 | 0.5 | 2.9 | 0.1 | 0.2 | 0.7 | ** | ** | ** |
| Advertising and Promotion | 0.8 | 1.6 | 3.5 | 1.0 | 2.3 | 4.7 | 5.8 | 6.1 | 6.3 |
| Utilities | 2.8 | 3.7 | 5.5 | 2.5 | 2.9 | 3.7 | 2.6 | 3.2 | 4.0 |
| Administrative and General | 1.9 | 3.1 | 5.0 | 1.4 | 4.7 | 5.9 | 0.6 | 1.4 | 2.0 |
| Repairs and Maintenance | 1.1 | 1.7 | 2.6 | 0.9 | 1.3 | 2.0 | 1.3 | 1.9 | 2.9 |
| Total Controllable Expenses | 37.4 | 45.8 | 53.6 | 38.9 | 48.2 | 54.0 | 37.0 | 43.8 | 50.0 |
| **Income Before Occupation Costs** | 12.0 | 20.1 | 27.5 | 11.6 | 20.1 | 25.8 | 23.3 | 29.4 | 36.0 |
| **Occupation Costs** | | | | | | | | | |
| Rent | 3.9 | 5.8 | 8.9 | 4.7 | 6.0 | 7.3 | 5.8 | 6.6 | 8.8 |
| Property Taxes | 0.3 | 0.8 | 1.6 | 0.5 | 1.7 | 3.1 | 0.5 | 0.8 | 1.0 |
| Other Taxes | 0.3 | 2.1 | 4.6 | 0.4 | 1.0 | 1.8 | ** | ** | ** |
| Property Insurance | 1.3 | 2.1 | 3.9 | 0.7 | 1.3 | 1.7 | 0.8 | 0.9 | 1.3 |
| Total Occupation Costs | 6.0 | 9.3 | 13.8 | 5.0 | 8.2 | 11.5 | 6.1 | 7.0 | 9.9 |
| **Income Before Interest and Depreciation** | 1.5 | 10.5 | 17.1 | 3.2 | 9.3 | 18.6 | 13.9 | 22.3 | 30.3 |
| **Interest** | 0.2 | 1.4 | 3.8 | 0.1 | 0.8 | 3.3 | 0.3 | 0.9 | 3.3 |
| **Depreciation** | 1.4 | 2.2 | 5.0 | 1.8 | 3.5 | 5.2 | 1.2 | 3.5 | 6.1 |
| **Restaurant Profit** | (1.1)% | 5.4% | 13.2% | (1.0)% | 6.0% | 15.0% | 8.0% | 18.4% | 26.8% |

*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.
**Insufficient data.

| Sales Volume ($000) | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Under $350 | | | $350 to $699 | | | $700 and Over | | |
| Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile |
| | | | | | | | | |
| 79.9% | 97.3% | 100.0% | 88.0% | 97.5% | 100.0% | 75.2% | 81.2% | 99.6% |
| 6.0 | 18.2 | 38.7 | 3.0 | 11.9 | 14.0 | 9.1 | 20.1 | 28.6 |
| 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |
| | | | | | | | | |
| 29.6 | 36.7 | 40.8 | 27.7 | 29.5 | 34.2 | 30.2 | 36.3 | 43.0 |
| 26.0 | 31.8 | 43.1 | 20.8 | 23.8 | 28.5 | 19.6 | 24.5 | 27.9 |
| 29.6 | 36.4 | 39.4 | 27.7 | 28.9 | 34.4 | 29.9 | 33.0 | 39.4 |
| 60.6 | 63.6 | 70.4 | 65.6 | 71.1 | 72.3 | 60.6 | 67.0 | 70.1 |
| 0.2 | 0.8 | 6.0 | 0.3 | 0.5 | 1.4 | 0.2 | 0.6 | 1.2 |
| 61.6 | 66.0 | 72.2 | 65.7 | 71.2 | 73.2 | 63.3 | 67.9 | 72.0 |
| | | | | | | | | |
| 17.7 | 24.9 | 30.5 | 21.6 | 24.1 | 28.3 | 20.3 | 25.3 | 29.3 |
| 0.7 | 2.3 | 3.8 | 0.5 | 0.9 | 1.9 | 0.6 | 1.4 | 3.4 |
| 2.1 | 4.3 | 6.4 | 2.9 | 4.7 | 6.2 | 3.0 | 5.1 | 9.4 |
| •• | •• | •• | 0.1 | 0.4 | 0.8 | 0.1 | 0.3 | 0.7 |
| 0.6 | 3.0 | 4.4 | 2.6 | 6.0 | 6.2 | 1.1 | 2.0 | 4.2 |
| 2.6 | 4.5 | 5.8 | 2.9 | 3.4 | 4.1 | 2.2 | 2.7 | 3.5 |
| 0.7 | 2.4 | 5.0 | 1.3 | 1.8 | 4.8 | 1.4 | 3.4 | 8.5 |
| 0.6 | 1.6 | 2.8 | 1.4 | 1.8 | 2.5 | 1.1 | 1.6 | 2.2 |
| 30.6 | 42.0 | 54.3 | 39.6 | 45.1 | 50.6 | 35.4 | 46.1 | 51.8 |
| 10.1 | 22.7 | 35.5 | 16.8 | 23.4 | 29.9 | 14.3 | 20.9 | 27.8 |
| | | | | | | | | |
| 4.7 | 7.4 | 10.4 | 4.6 | 6.1 | 7.9 | 3.5 | 5.5 | 6.1 |
| 0.6 | 1.5 | 2.6 | 0.5 | 1.0 | 1.5 | 0.3 | 0.7 | 1.3 |
| 0.4 | 1.5 | 5.4 | 0.4 | 1.9 | 4.2 | 0.2 | 0.9 | 3.2 |
| 0.9 | 2.0 | 4.2 | 0.9 | 1.7 | 2.7 | 0.7 | 1.3 | 2.0 |
| 6.4 | 10.9 | 13.2 | 5.6 | 7.4 | 10.8 | 5.8 | 8.0 | 10.2 |
| 1.1 | 12.7 | 26.8 | 8.3 | 15.7 | 23.4 | 6.5 | 11.1 | 21.6 |
| 0.8 | 2.3 | 5.4 | 0.2 | 1.3 | 3.1 | 0.1 | 0.3 | 1.4 |
| 2.6 | 4.7 | 8.0 | 1.1 | 3.1 | 4.8 | 1.1 | 2.0 | 3.2 |
| (7.4)% | 7.3% | 20.1% | 2.5% | 10.9% | 19.4% | 4.1% | 8.5% | 18.7% |

## Exhibit B-17
### Limited-Menu Tableservice
### Statement of Income and Expenses—Amount Per Seat

| | Region | | | | | |
|---|---|---|---|---|---|---|
| | Northeast | | | North Central | | |
| | Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile |
| **Sales** | | | | | | |
| Food | $2,164 | $2,809 | $4,419 | $2,233 | $4,062 | $5,153 |
| Beverage | 264 | 860 | 2,239 | 117 | 387 | 831 |
| Total Sales | 2,211 | 3,158 | 5,493 | 2,849 | 4,370 | 5,306 |
| **Cost of Sales** | | | | | | |
| Food | 748 | 1,146 | 1,718 | 799 | 1,228 | 1,498 |
| Beverage | •• | 112 | •• | 26 | 67 | 224 |
| Total Cost of Sales | 748 | 1,246 | 2,210 | 928 | 1,382 | 1,729 |
| **Gross Profit** | 1,377 | 1,968 | 3,514 | 1,851 | 2,999 | 3,952 |
| **Other Income** | 6 | 18 | 40 | 11 | 22 | 73 |
| Total Income | 1,133 | 1,968 | 3,521 | 2,017 | 3,145 | 4,203 |
| **Controllable Expenses** | | | | | | |
| Payroll | 470 | 868 | 1,734 | 765 | 1,049 | 1,307 |
| Employee Benefits | 14 | 51 | 110 | 22 | 33 | 56 |
| Direct Operating Expenses | 67 | 133 | 246 | 120 | 156 | 297 |
| Music and Entertainment | •• | •• | •• | •• | 22 | •• |
| Advertising and Promotion | 15 | 39 | 108 | 87 | 230 | 315 |
| Utilities | 55 | 150 | 175 | 122 | 157 | 185 |
| Administrative and General | 44 | 85 | 177 | 44 | 71 | 128 |
| Repairs and Maintenance | 19 | 39 | 111 | 53 | 82 | 117 |
| Total Controllable Expenses | 820 | 1,088 | 2,540 | 1,418 | 1,911 | 2,558 |
| **Income Before Occupation Costs** | 243 | 601 | 999 | 603 | 1,103 | 1,690 |
| **Occupation Costs** | | | | | | |
| Rent | 176 | 206 | 303 | 176 | 282 | 400 |
| Property Taxes | 13 | 28 | 48 | 21 | 33 | 55 |
| Other Taxes | 19 | 95 | 163 | 14 | 51 | 151 |
| Property Insurance | 34 | 44 | 106 | 45 | 70 | 103 |
| Total Occupation Costs | 60 | 252 | 487 | 233 | 357 | 455 |
| **Income Before Interest and Depreciation** | 48 | 244 | 713 | 317 | 748 | 1,244 |
| **Interest** | 7 | 33 | 102 | 19 | 63 | 133 |
| **Depreciation** | 54 | 977 | 153 | 50 | 121 | 206 |
| **Restaurant Profit** | $ (65) | $ 174 | $ 401 | $ 125 | $ 581 | $1,069 |

••Insufficient data.

| Region | | | | | |
|---|---|---|---|---|---|
| South | | | West | | |
| Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile |
| | | | | | |
| $2,391 | $3,377 | $5,427 | $2,709 | $4,306 | $7,563 |
| 318 | 660 | 1,254 | 308 | 659 | 1,659 |
| 2,648 | 4,057 | 6,012 | 3,045 | 5,068 | 8,359 |
| | | | | | |
| 918 | 1,224 | 1,754 | 843 | 1,410 | 2,691 |
| 131 | 194 | 509 | 99 | 163 | 384 |
| 955 | 1,515 | 2,043 | 950 | 1,425 | 2,859 |
| 1,734 | 2,511 | 3,978 | 2,042 | 3,272 | 5,589 |
| 8 | 17 | 100 | 17 | 35 | 77 |
| 1,829 | 2,804 | 4,294 | 2,102 | 3,293 | 5,643 |
| | | | | | |
| 614 | 952 | 1,387 | 675 | 1,377 | 2,453 |
| 27 | 93 | 176 | 47 | 118 | 254 |
| 114 | 195 | 297 | 159 | 235 | 319 |
| 2 | 11 | 35 | ** | 10 | ** |
| 33 | 83 | 141 | 94 | 220 | 559 |
| 91 | 154 | 202 | 99 | 160 | 252 |
| 57 | 129 | 282 | 46 | 179 | 261 |
| 42 | 83 | 130 | 41 | 53 | 110 |
| 1,124 | 1,765 | 2,601 | 1,344 | 2,424 | 4,205 |
| 346 | 732 | 1,518 | 578 | 917 | 1,574 |
| | | | | | |
| 120 | 182 | 309 | 183 | 316 | 488 |
| 11 | 16 | 73 | 17 | 43 | 111 |
| 15 | 63 | 125 | 9 | 41 | 244 |
| 32 | 62 | 112 | 46 | 89 | 152 |
| 142 | 315 | 524 | 257 | 393 | 825 |
| 98 | 482 | 981 | 132 | 575 | 890 |
| 6 | 28 | 136 | 7 | 40 | 104 |
| 50 | 97 | 232 | 73 | 150 | 372 |
| $ (49) | $ 282 | $ 838 | $ 30 | $ 286 | $ 816 |

## Exhibit B-18
### Limited-Menu Tableservice
### Statement of Income and Expenses—Ratio to Total Sales*

| | Region | | | | | |
|---|---|---|---|---|---|---|
| | Northeast | | | North Central | | |
| | Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile |
| **Sales** | | | | | | |
| Food | 75.2% | 81.0% | 100.0% | 85.7% | 97.3% | 100.0% |
| Beverage | 19.6 | 23.3 | 27.0 | 2.5 | 12.0 | 31.9 |
| Total Sales | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |
| **Cost of Sales** | | | | | | |
| Food | 35.7 | 38.1 | 45.3 | 27.9 | 30.0 | 40.0 |
| Beverage | 18.5 | 26.0 | 31.6 | 20.1 | 23.8 | 31.0 |
| Total Cost of Sales | 33.0 | 37.8 | 41.8 | 27.8 | 29.8 | 37.9 |
| **Gross Profit** | 58.2 | 62.2 | 67.0 | 62.1 | 70.2 | 72.2 |
| **Other Income** | 0.3 | 0.7 | 0.8 | 0.2 | 0.6 | 1.4 |
| Total Income | 59.1 | 63.3 | 67.8 | 64.1 | 70.4 | 73.1 |
| **Controllable Expenses** | | | | | | |
| Payroll | 22.0 | 28.1 | 32.4 | 21.3 | 24.1 | 27.5 |
| Employee Benefits | 0.3 | 1.4 | 2.9 | 0.5 | 0.7 | 1.2 |
| Direct Operating Expenses | 2.1 | 4.3 | 6.1 | 2.8 | 3.5 | 8.2 |
| Music and Entertainment | ** | ** | ** | ** | 0.4 | ** |
| Advertising and Promotion | 0.7 | 1.3 | 2.6 | 2.9 | 6.0 | 6.2 |
| Utilities | 2.1 | 2.9 | 5.1 | 2.8 | 3.8 | 4.5 |
| Administrative and General | 1.6 | 3.0 | 7.9 | 1.2 | 1.6 | 3.5 |
| Repairs and Maintenance | 0.6 | 1.2 | 3.5 | 1.4 | 1.9 | 2.8 |
| Total Controllable Expenses | 38.7 | 45.1 | 53.6 | 37.5 | 43.2 | 49.1 |
| **Income Before Occupation Costs** | 10.1 | 17.4 | 25.4 | 18.7 | 26.3 | 33.0 |
| **Occupation Costs** | | | | | | |
| Rent | 3.5 | 4.9 | 9.1 | 4.7 | 6.2 | 8.0 |
| Property Taxes | 0.6 | 0.8 | 1.4 | 0.5 | 0.9 | 1.7 |
| Other Taxes | 0.5 | 3.5 | 6.4 | 0.3 | 1.2 | 3.2 |
| Property Insurance | 1.1 | 2.2 | 3.1 | 0.9 | 1.5 | 2.9 |
| Total Occupation Costs | 2.3 | 9.6 | 12.7 | 6.1 | 7.4 | 10.6 |
| **Income Before Interest and Depreciation** | 1.3 | 6.4 | 16.8 | 10.1 | 16.9 | 24.3 |
| **Interest** | 0.2 | 0.8 | 1.9 | 0.4 | 1.5 | 4.2 |
| **Depreciation** | 1.6 | 4.7 | 7.3 | 1.1 | 2.5 | 4.8 |
| **Restaurant Profit** | (3.4)% | 3.1% | 15.1% | 5.5% | 13.5% | 21.6% |

*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.
**Insufficient data

| Region | | | | | |
|---|---|---|---|---|---|
| South | | | West | | |
| Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile |
| | | | | | |
| 79.8% | 94.3% | 100.0% | 80.1% | 90.3% | 100.0% |
| 9.8 | 19.3 | 22.7 | 11.0 | 13.7 | 25.9 |
| 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |
| | | | | | |
| 32.7 | 36.8 | 41.6 | 27.3 | 30.1 | 36.1 |
| 24.1 | 28.0 | 38.5 | 23.0 | 25.9 | 29.7 |
| 33.0 | 36.6 | 40.6 | 27.3 | 31.2 | 35.5 |
| 59.4 | 63.4 | 67.0 | 64.5 | 68.8 | 72.7 |
| 0.2 | 0.3 | 1.1 | 0.4 | 0.8 | 1.8 |
| 59.9 | 64.9 | 70.8 | 66.0 | 69.9 | 72.7 |
| | | | | | |
| 20.1 | 24.7 | 30.2 | 17.7 | 25.0 | 29.8 |
| 0.8 | 2.9 | 4.2 | 0.9 | 4.3 | 4.7 |
| 3.6 | 5.1 | 8.2 | 2.8 | 5.3 | 6.6 |
| 0.1 | 0.2 | 0.6 | ** | 1.6 | ** |
| 0.8 | 1.9 | 3.5 | 2.1 | 4.0 | 5.5 |
| 2.7 | 3.5 | 5.0 | 2.6 | 2.8 | 3.6 |
| 1.5 | 3.7 | 5.7 | 0.5 | 3.6 | 5.7 |
| 1.2 | 1.8 | 2.3 | 0.8 | 1.3 | 2.0 |
| 36.8 | 44.8 | 53.2 | 26.7 | 48.4 | 56.1 |
| 10.8 | 20.7 | 27.4 | 15.3 | 21.0 | 34.4 |
| | | | | | |
| 2.9 | 5.4 | 6.6 | 5.0 | 6.5 | 10.4 |
| 0.3 | 0.8 | 1.7 | 0.4 | 1.2 | 3.1 |
| 0.6 | 0.9 | 3.0 | 0.1 | 1.2 | 6.8 |
| 0.8 | 1.4 | 2.0 | 0.9 | 1.4 | 2.3 |
| 4.7 | 7.9 | 10.7 | 6.6 | 10.3 | 12.0 |
| 4.3 | 9.4 | 19.0 | 3.9 | 11.2 | 26.6 |
| 0.1 | 0.6 | 4.9 | 0.1 | 1.4 | 2.8 |
| 1.2 | 2.1 | 5.7 | 2.1 | 3.8 | 5.6 |
| (4.1)% | 7.1% | 16.0% | 1.0% | 5.0% | 20.8% |

## Exhibit B-19
### Limited-Menu Tableservice
### Statement of Income and Expenses—Amount Per Seat

| | Menu Theme | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Steak/Seafood | | | American | | | Sandwiches/Hamburgers**** | | |
| | Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile |
| **Sales** | | | | | | | | | |
| Food | $1,677 | $3,351 | $5,330 | $2,411 | $3,374 | $4,018 | $1,460 | $3,237 | $6,289 |
| Beverage | 458 | 884 | 1,388 | 158 | 809 | 2,488 | 262 | 640 | 1,749 |
| Total Sales | 2,136 | 3,920 | 6,465 | 2,880 | 4,182 | 5,419 | 2,444 | 4,005 | 6,111 |
| **Cost of Sales** | | | | | | | | | |
| Food | 782 | 1,475 | 2,418 | 921 | 1,212 | 1,674 | 635 | 1,136 | 1,918 |
| Beverage | 129 | 195 | 357 | 107 | 242 | 749 | 85 | 164 | 412 |
| Total Cost of Sales | 872 | 1,591 | 2,394 | 970 | 1,405 | 2,233 | 850 | 1,290 | 2,307 |
| **Gross Profit** | 1,228 | 2,216 | 4,213 | 1,931 | 2,802 | 3,255 | 1,513 | 2,666 | 4,294 |
| **Other Income** | 8 | 32 | 117 | 8 | 29 | 100 | 17 | 51 | 80 |
| Total Income | 1,230 | 2,259 | 4,244 | 2,094 | 2,804 | 3,284 | 1,754 | 2,876 | 4,907 |
| **Controllable Expenses** | | | | | | | | | |
| Payroll | 520 | 875 | 1,651 | 731 | 987 | 1,269 | 623 | 1,030 | 1,650 |
| Employee Benefits | 30 | 67 | 119 | 35 | 88 | 164 | 44 | 80 | 163 |
| Direct Operating Expenses | 68 | 175 | 432 | 122 | 191 | 281 | 117 | 192 | 369 |
| Music and Entertainment | ** | ** | ** | ** | ** | ** | 4 | 27 | 104 |
| Advertising and Promotion | 30 | 54 | 133 | 28 | 83 | 132 | 31 | 165 | 328 |
| Utilities | 88 | 144 | 197 | 105 | 144 | 162 | 84 | 153 | 208 |
| Administrative and General | 63 | 90 | 230 | 79 | 127 | 261 | 63 | 143 | 272 |
| Repairs and Maintenance | 26 | 79 | 124 | 29 | 65 | 91 | 33 | 62 | 111 |
| Total Controllable Expenses | 822 | 1,524 | 2,926 | 1,117 | 1,770 | 2,146 | 1,278 | 1,814 | 3,286 |
| **Income Before Occupation Costs** | 249 | 706 | 1,114 | 574 | 768 | 1,305 | 489 | 877 | 1,600 |
| **Occupation Costs** | | | | | | | | | |
| Rent | 125 | 189 | 408 | 185 | 251 | 325 | 131 | 212 | 379 |
| Property Taxes | 9 | 20 | 49 | 15 | 48 | 83 | 21 | 55 | 108 |
| Other Taxes | 18 | 44 | 217 | 8 | 79 | 160 | 13 | 31 | 140 |
| Property Insurance | 32 | 45 | 90 | 46 | 71 | 120 | 40 | 80 | 138 |
| Total Occupation Costs | 113 | 266 | 596 | 148 | 334 | 583 | 230 | 391 | 649 |
| **Income Before Interest and Depreciation** | 139 | 335 | 579 | 305 | 456 | 780 | 98 | 350 | 978 |
| **Interest** | 6 | 10 | 57 | 14 | 93 | 141 | 11 | 50 | 104 |
| **Depreciation** | 43 | 809 | 112 | 57 | 99 | 316 | 61 | 113 | 192 |
| **Restaurant Profit** | $ 14 | $ 282 | $ 460 | $ 104 | $ 272 | $1,017 | $ (24) | $ 229 | $ 625 |

**Insufficient data.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.

## Exhibit B-20
### Limited-Menu Tableservice
### Statement of Income and Expenses—Ratio to Total Sales*

| | Menu Theme | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Steak/Seafood | | | American | | | Sandwiches/Hamburgers**** | | |
| | Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile |
| **Sales** | | | | | | | | | |
| Food | 76.4% | 80.4% | 100.0% | 70.3% | 96.7% | 100.0% | 69.0% | 89.0% | 100.0% |
| Beverage | 17.6 | 20.5 | 25.0 | 8.4 | 19.3 | 54.8 | 10.3 | 19.9 | 44.9 |
| Total Sales | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |
| **Cost of Sales** | | | | | | | | | |
| Food | 38.9 | 43.2 | 48.7 | 35.6 | 38.1 | 44.1 | 29.5 | 34.0 | 41.2 |
| Beverage | 23.3 | 25.4 | 28.7 | 19.4 | 29.5 | 48.5 | 23.0 | 26.8 | 32.7 |
| Total Cost of Sales | 37.1 | 40.5 | 45.5 | 31.6 | 34.1 | 40.0 | 29.9 | 33.5 | 37.8 |
| **Gross Profit** | 54.5 | 59.5 | 62.9 | 60.0 | 65.9 | 68.4 | 62.2 | 66.5 | 70.0 |
| **Other Income** | 0.3 | 0.5 | 2.4 | 0.3 | 0.6 | 2.1 | 0.4 | 1.0 | 2.7 |
| Total Income | 55.3 | 60.0 | 65.0 | 60.0 | 66.3 | 69.8 | 63.4 | 67.5 | 72.0 |
| **Controllable Expenses** | | | | | | | | | |
| Payroll | 17.4 | 25.0 | 30.0 | 22.0 | 26.8 | 30.6 | 20.1 | 25.2 | 29.7 |
| Employee Benefits | 0.9 | 1.7 | 3.4 | 0.8 | 2.0 | 3.9 | 0.7 | 1.7 | 3.9 |
| Direct Operating Expenses | 2.5 | 4.6 | 10.1 | 3.2 | 3.8 | 6.2 | 4.0 | 5.4 | 7.7 |
| Music and Entertainment | ** | ** | ** | ** | ** | ** | 0.2 | 0.4 | 4.6 |
| Advertising and Promotion | 0.9 | 1.6 | 2.7 | 0.7 | 2.0 | 3.3 | 0.7 | 2.7 | 6.0 |
| Utilities | 2.5 | 2.8 | 4.9 | 2.8 | 3.7 | 5.5 | 2.5 | 3.3 | 4.4 |
| Administrative and General | 2.8 | 4.2 | 5.2 | 1.9 | 2.9 | 5.4 | 1.5 | 4.8 | 5.9 |
| Repairs and Maintenance | 1.0 | 1.8 | 2.5 | 0.9 | 1.3 | 2.2 | 1.0 | 1.5 | 2.1 |
| Total Controllable Expenses | 34.9 | 42.0 | 51.0 | 32.0 | 42.6 | 51.3 | 36.2 | 48.4 | 55.6 |
| **Income Before Occupation Costs** | 12.1 | 18.1 | 24.2 | 13.9 | 22.4 | 28.1 | 12.2 | 21.4 | 30.4 |
| **Occupation Costs** | | | | | | | | | |
| Rent | 3.6 | 5.4 | 6.4 | 3.5 | 5.1 | 6.0 | 4.0 | 5.9 | 9.1 |
| Property Taxes | 0.2 | 0.8 | 1.4 | 0.4 | 1.3 | 1.7 | 0.5 | 1.1 | 2.9 |
| Other Taxes | 0.3 | 2.0 | 6.0 | 0.2 | 1.5 | 3.3 | 0.3 | 0.8 | 4.3 |
| Property Insurance | 0.8 | 1.5 | 2.1 | 1.2 | 2.0 | 2.9 | 1.0 | 1.7 | 2.8 |
| Total Occupation Costs | 5.6 | 8.0 | 11.0 | 5.7 | 7.9 | 12.4 | 6.4 | 9.7 | 13.1 |
| **Income Before Interest and Depreciation** | 4.1 | 9.3 | 13.0 | 7.4 | 12.8 | 18.5 | 2.3 | 10.4 | 18.3 |
| **Interest** | 0.1 | 0.3 | 1.3 | 0.3 | 2.0 | 4.1 | 0.2 | 1.2 | 3.0 |
| **Depreciation** | 1.4 | 1.8 | 2.5 | 1.0 | 2.4 | 7.3 | 1.7 | 3.4 | 4.6 |
| **Restaurant Profit** | 0.1% | 6.0% | 11.6% | 2.5% | 6.4% | 17.8% | (0.6)% | 4.3% | 13.8% |

*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.
**Insufficient data.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.

# SECTION C—LIMITED-MENU NO TABLESERVICE

**Highlights**

- The median check was $3.15, and the average daily seat turnover was 6.1.
- Establishments realizing a net profit reported median total sales of $5,932 per seat, while those experiencing a net loss reported total sales of $5,858 per seat.
- Total sales per full-time equivalent employee were $31,571.
- Restaurant profit was 6.8 percent in 1987.
- The median total cost of sales was $2,153 per seat.

**Characteristics**

- More than 50 percent of the establishments operate at a sales volume of $400,000.
- Over 45 percent operate as single unit independents.
- Less than 20 percent offer both food and beverage.

Exhibit C-1
Composition of Participating Limited-Menu No Tableservice Restaurants
Number of Respondents: 188

| | Percentage of Respondents |
|---|---|
| **Type of Establishment:** | |
| Food Only | 81.3% |
| Food and Beverage | 18.7 |
| **Years in Business:** | |
| Under 5 Years | 27.6% |
| 5 to 10 Years | 16.5 |
| Over 10 Years | 55.9 |
| **Region:†** | |
| Northeast | 10.1% |
| North Central | 32.9 |
| South | 37.3 |
| West | 19.7 |
| **Location:** | |
| Urban | 36.7% |
| Suburban | 51.1 |
| Rural | 12.2 |
| **Affiliation:** | |
| Single Unit— | |
| Independent | 30.3% |
| Multi-Unit— | |
| Company Operated | 30.8 |
| Multi-Unit— | |
| Franchisee Operated | 22.3 |
| Not Specified | 16.6 |
| **Meals Served:** | |
| Breakfast and Lunch Only | 5.8% |
| Lunch and Dinner Only | 62.2 |
| All Meals | 21.9 |
| Open 24 Hours | 5.3 |
| Not Specified | 4.8 |

| | Percentage of Respondents |
|---|---|
| **Profit Versus Loss:** | |
| Net Profit | 68.0% |
| Net Loss | 24.0 |
| Not Specified | 8.0 |
| **Lease Versus Own:** | |
| Own Land and Building | 25.5% |
| Lease Land and Building | 61.2 |
| Lease Land and Own Building | 3.7 |
| Not Specified | 9.6 |
| **Ownership:** | |
| Sale Proprietorship | 20.7% |
| Partnership | 6.4 |
| Public Corporation | 4.3 |
| Private Corporation | 68.6 |
| **Menu Theme:** | |
| Seafood | 4.2% |
| Sandwiches/Hamburgers**** | 43.6 |
| Mexican | 8.0 |
| Chicken | 4.3 |
| All Others | 33.3 |
| Not Specified | 6.6 |
| **Sales Volume:** | |
| Under $400,000 | 56.4% |
| $400,000 to $749,999 | 23.9 |
| $750,000 and Over | 19.7 |

****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.

†Regions
Northeast: CT, ME, MA, NH, NJ, NY, PA, RI, VT.
North Central: IL, IN, IA, KS, MI, MN, MO, NE, ND, OH, SD, WI.
South: AL, AR, DC, DE, FL, GA, KY, LA, MD, MS, OK, NC, SC, TN, TX, VA, WV.
West: AK, AZ, CA, CO, HI, ID, MT, NV, NM, OR, UT, WA, WY.

## Exhibit C-2
## Limited-Menu No Tableservice
## Average Check

| | Lower Quartile | Median | Upper Quartile |
|---|---|---|---|
| **All Restaurants** | $2.20 | $3.15 | $4.51 |
| Type of Establishment | | | |
| Food Only | $2.13 | $3.02 | $4.24 |
| Food and Beverage | 2.94 | 3.75 | 5.06 |
| **Years in Business** | | | |
| Under 5 Years | $3.00 | $3.86 | $5.00 |
| 5 to 10 Years | 2.81 | 3.19 | 4.68 |
| Over 10 Years | 1.77 | 2.66 | 4.00 |
| **Location** | | | |
| Urban | $2.65 | $3.48 | $4.78 |
| Suburban | 1.85 | 2.82 | 4.20 |
| Rural | 2.60 | 3.22 | 3.98 |
| **Meals Served** | | | |
| Breakfast and Lunch Only | •• | 4.06 | •• |
| Lunch and Dinner Only | •• | 3.08 | •• |
| All Meals | 1.98 | 2.96 | 4.65 |
| Open 24 Hours | 2.68 | 3.07 | 3.88 |
| **Menu Theme** | | | |
| Seafood | •• | •• | •• |
| Sandwiches/Hamburgers**** | $2.64 | $3.53 | $5.00 |
| Mexican | 3.03 | 3.23 | 3.82 |
| Chicken | 2.73 | 3.69 | 5.48 |
| **Region** | | | |
| Northeast | $1.80 | $3.02 | $5.09 |
| North Central | 2.08 | 3.08 | 4.99 |
| South | 2.21 | 3.05 | 4.03 |
| West | 2.48 | 3.51 | 4.78 |
| **Sales Volume** | | | |
| Under $400,000 | $1.90 | $2.65 | $3.64 |
| $400,000 to $749,999 | 2.56 | 4.05 | 5.00 |
| $750,000 and Over | 2.94 | 3.50 | 4.92 |

••Insufficient data.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.

## Exhibit C-3
### Limited-Menu No Tableservice
### Average Daily Seat Turnover

| | Total | | |
|---|---|---|---|
| | Lower Quartile | Median | Upper Quartile |
| **All Restaurants** | 2.7 | 6.1 | 10.6 |
| **Type of Establishment** | | | |
| Food Only | 3.4 | 7.8 | 11.5 |
| Food and Beverage | 1.3 | 2.6 | 4.3 |
| **Years in Business** | | | |
| Under 5 Years | 2.3 | 3.9 | 8.1 |
| 5 to 10 Years | 3.4 | 6.9 | 10.2 |
| Over 10 Years | 3.4 | 6.2 | 11.7 |
| **Location** | | | |
| Urban | 3.5 | 7.8 | 11.6 |
| Suburban | 2.4 | 5.8 | 10.5 |
| Rural | 2.6 | 3.9 | 8.1 |
| **Meals Served** | | | |
| Breakfast and Lunch Only | ** | 7.8 | ** |
| Lunch and Dinner Only | ** | ** | ** |
| All Meals | 2.4 | 4.6 | 9.4 |
| Open 24 Hours | 4.4 | 8.6 | 11.8 |
| **Menu Theme** | | | |
| Seafood | ** | ** | ** |
| Sandwiches/Hamburgers**** | 2.7 | 5.5 | 9.4 |
| Mexican | 5.5 | 8.6 | 11.8 |
| Chicken | 2.3 | 7.5 | 10.8 |
| **Region** | | | |
| Northeast | 2.4 | 3.4 | 7.6 |
| North Central | 2.4 | 5.5 | 10.1 |
| South | 3.3 | 7.8 | 11.2 |
| West | 1.6 | 6.3 | 11.5 |
| **Sales Volume** | | | |
| Under $400,000 | 2.2 | 3.4 | 5.9 |
| $400,000 to $749,999 | 3.7 | 7.5 | 11.0 |
| $750,000 and Over | 6.4 | 10.1 | 12.6 |

**Insufficient data.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.

## Exhibit C-4
### Limited-Menu No Tableservice
### Net Income Differential

| | Amount Per Seat | | | | | |
|---|---|---|---|---|---|---|
| | Net Profit | | | Net Loss | | |
| | Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile |
| **Total Sales** | 3,565 | 5,932 | 11,846 | 3,365 | 5,858 | 14,735 |
| **Total Cost of Sales** | 1,300 | 1,988 | 4,168 | 1,246 | 2,722 | 4,909 |
| **Gross Profit** | 2,195 | 3,987 | 7,627 | 1,813 | 3,685 | 9,278 |
| **Other Income** | 6 | 32 | 136 | 4 | 20 | 73 |
| Total Income | 2,313 | 4,082 | 7,701 | 1,998 | 4,366 | 9,294 |
| **Controllable Expenses** | | | | | | |
| Payroll | 830 | 1,517 | 2,774 | 978 | 1,687 | 3,156 |
| Employee Benefits | 32 | 115 | 198 | 16 | 49 | 402 |
| Direct Operating Expenses | 154 | 351 | 706 | 185 | 501 | 1,473 |
| Music and Entertainment | 4 | 7 | 31 | 4 | 7 | 37 |
| Advertising and Promotion | 49 | 172 | 447 | 51 | 237 | 629 |
| Utilities | 145 | 238 | 349 | 176 | 246 | 453 |
| Administrative and General | 56 | 180 | 773 | 60 | 406 | 1,053 |
| Repairs and Maintenance | 57 | 109 | 189 | 41 | 81 | 316 |
| Total Controllable Expenses | 1,396 | 2,490 | 4,970 | 1,616 | 3,684 | 6,988 |
| **Income Before Occupation Costs** | 769 | 1,393 | 2,763 | 58 | 534 | 1,490 |
| **Occupation Costs** | | | | | | |
| Rent | 201 | 379 | 654 | 302 | 668 | 1,026 |
| Property Taxes | 15 | 53 | 98 | 27 | 50 | 120 |
| Other Taxes | 20 | 62 | 240 | 24 | 132 | 316 |
| Property Insurance | 42 | 75 | 139 | 37 | 103 | 245 |
| Total Occupation Costs | 234 | 431 | 1,104 | 205 | 698 | 1,486 |
| **Income Before Interest and Depreciation** | 383 | 914 | 1,701 | (185) | 89 | 311 |
| **Interest** | 33 | 103 | 233 | 29 | 133 | 259 |
| **Depreciation** | 120 | 217 | 390 | 138 | 311 | 575 |
| **Net Income Before Other Deductions** | $ 219 | $ 610 | $ 1,482 | $ (707) | $ (320) | $ (93) |
| **Other Deductions** | | | | | | |
| **Net Income (Loss) Before Income Taxes** | | | | | | |
| **Other Data** | | | | | | |
| Average Receipt Per Cover | $2.11 | $3.00 | $4.51 | $2.68 | $3.41 | $4.32 |
| Average Daily Seat Turnover | 3.0 | 5.5 | 10.6 | 2.4 | 6.4 | 10.7 |
| Productivity Index | 3.41 | 3.97 | 4.70 | 3.01 | 3.45 | 4.27 |

**Insufficient data.

| Ratio to Total Sales | | | | | |
|---|---|---|---|---|---|
| Net Profit | | | Net Loss | | |
| Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile |
| 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |
| 28.4 | 32.8 | 37.8 | 31.5 | 33.5 | 42.7 |
| 62.2 | 67.2 | 71.6 | 57.3 | 66.5 | 68.5 |
| 0.2 | 0.6 | 1.7 | 0.1 | 0.7 | 1.3 |
| 62.5 | 68.1 | 72.3 | 59.3 | 67.0 | 69.3 |
| | | | | | |
| 19.5 | 23.5 | 27.1 | 22.7 | 26.7 | 31.6 |
| 1.1 | 2.6 | 3.5 | 0.4 | 1.4 | 4.2 |
| 2.2 | 3.6 | 6.7 | 3.0 | 5.6 | 11.8 |
| 0.1 | 0.1 | 1.0 | •• | 0.3 | 0.6 |
| 0.5 | 1.9 | 4.3 | 0.6 | 4.2 | 5.5 |
| 2.7 | 3.5 | 4.7 | 2.9 | 3.7 | 5.9 |
| 1.1 | 1.7 | 4.6 | 2.2 | 7.1 | 9.6 |
| 0.9 | 1.4 | 2.0 | 0.8 | 1.5 | 2.3 |
| 33.3 | 39.3 | 46.7 | 44.3 | 52.0 | 61.4 |
| 19.1 | 25.8 | 34.5 | 2.3 | 10.7 | 19.2 |
| | | | | | |
| 4.9 | 8.0 | 12.1 | 6.7 | 9.4 | 16.1 |
| 0.2 | 0.5 | 1.0 | 0.2 | 0.7 | 1.5 |
| 0.3 | 1.5 | 3.1 | 0.6 | 2.0 | 2.9 |
| 0.7 | 1.1 | 2.0 | 0.8 | 1.5 | 2.3 |
| 6.1 | 8.9 | 13.4 | 6.3 | 11.4 | 16.5 |
| 10.3 | 16.5 | 23.8 | (5.6) | 1.1 | 5.6 |
| 0.5 | 1.3 | 2.9 | 0.6 | 1.8 | 5.8 |
| 1.9 | 3.2 | 5.0 | 2.6 | 4.3 | 9.4 |
| 5.6 | 12.0 | 19.5 | (20.1) | (6.2) | (1.9) |
| 0.6 | 2.9 | 5.5 | •• | 5.0 | •• |
| 5.1% | 11.7% | 19.3% | 20.6% | 7.5% | 2.7% |

## Exhibit C-5
### Limited-Menu No Tableservice
### Earnings Ratio

| | Lower Quartile | Median | Upper Quartile |
|---|---|---|---|
| **All Restaurants** | (0.7)% | 6.6% | 15.3% |
| **Type of Establishment** | | | |
| Food Only | (0.1) | 7.1 | 17.0 |
| Food and Beverage | (5.0) | 3.8 | 10.8 |
| **Years in Business** | | | |
| Under 5 Years | (8.0) | 1.7 | 9.0 |
| 5 to 10 Years | 1.3 | 5.5 | 13.8 |
| Over 10 Years | 1.5 | 11.0 | 19.5 |
| **Location** | | | |
| Urban | (2.6) | 6.5 | 14.0 |
| Suburban | 0.6 | 6.7 | 18.0 |
| Rural | (8.3) | 8.0 | 18.6 |
| **Menu Theme** | | | |
| Seafood | ** | ** | ** |
| Sandwiches/Hamburgers**** | (2.4) | 6.2 | 11.9 |
| Mexican | (21.0) | 2.8 | 7.1 |
| Chicken | ** | (2.5) | ** |
| **Region** | | | |
| Northeast | 4.3 | 12.8 | 21.0 |
| North Central | (0.6) | 7.1 | 16.9 |
| South | (1.5) | 4.1 | 12.5 |
| West | (2.5) | 9.3 | 21.5 |
| **Sales Volume** | | | |
| Under $400,000 | (0.3) | 10.8 | 17.7 |
| $400,000 to $749,999 | (3.2) | 3.0 | 12.7 |
| $750,000 and Over | (0.8)% | 4.7% | 11.2% |
| **Lease Versus Own** | | | |
| Own Land and Building | (1.0) | 6.7 | 13.8 |
| Lease Land and Building | (0.1) | 6.5 | 16.8 |
| Lease Land and Own Building | ** | ** | ** |

**Insufficient data.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.

## Exhibit C-6
### Limited-Menu No Tableservice
### Number of Employees*

| | Number of Employees Per Restaurant | | |
|---|---|---|---|
| | Full-Time | Part-Time (20–35 Hours) | Part-Part-Time (Under 20 Hours) |
| **All Restaurants** | 3.0 | 7.0 | 5.0 |
| **Type of Establishment** | | | |
| Food Only | 3.0 | 7.0 | 6.0 |
| Food and Beverage | 4.5 | 6.0 | 4.0 |
| **Location** | | | |
| Urban | 4.0 | 8.0 | 5.0 |
| Suburban | 3.0 | 7.0 | 6.0 |
| Rural | 4.0 | 6.0 | 5.0 |
| **Menu Theme** | | | |
| Seafood | 4.0 | 8.0 | 5.0 |
| Sandwiches/Hamburgers**** | ** | ** | ** |
| Mexican | 3.0 | 12.0 | ** |
| Chicken | 4.0 | 6.0 | 4.0 |
| **Region** | | | |
| Northeast | 3.0 | 6.0 | 6.0 |
| North Central | 3.0 | 7.0 | 6.0 |
| South | 4.0 | 7.0 | 6.0 |
| West | 4.0 | 7.0 | 4.0 |
| **Sales Volume** | | | |
| Under $400,000 | 3.0 | 7.0 | 4.0 |
| $400,000 to $749,999 | 5.0 | 10.0 | 5.0 |
| $750,000 and Over | 10.0 | 13.5 | 12.0 |
| **Affiliation** | | | |
| Single Unit—Independent | 3.0 | 4.0 | 4.0 |
| Multi-Unit—Company Operated | 3.0 | 7.0 | 5.0 |
| Multi-Unit—Franchisee Operated | 5.0 | 12.0 | 10.0 |
| **Ownership** | | | |
| Sole Proprietorship | 3.0 | 4.0 | 5.0 |
| Partnership | 5.5 | 12.0 | ** |
| Public Corporation | ** | ** | ** |
| Private Corporation | 3.0 | 7.0 | 6.0 |

*All amounts are medians.
**Insufficient data.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.

## Exhibit C-7
### Limited-Menu No Tableservice
### Cost Per Dollar of Sales*

| | Total Cost of Sales | Total Payroll | Prime Cost |
|---|---|---|---|
| **All Restaurants** | 32.0¢ | 26.3¢ | 59.3¢ |
| **Years in Business** | | | |
| Under 5 Years | 33.6¢ | 25.5¢ | 61.2¢ |
| 5 to 10 Years | 34.6 | 26.5 | 60.1 |
| Over 10 Years | 29.8 | 26.7 | 57.6 |
| **Location** | | | |
| Urban | 35.1¢ | 25.5¢ | 62.1¢ |
| Suburban | 29.4 | 26.6 | 55.4 |
| Rural | 38.0 | 27.3 | 63.3 |
| **Menu Theme** | | | |
| Seafood | ** | ** | ** |
| Sandwiches/Hamburgers**** | 34.2¢ | 24.1¢ | 59.8¢ |
| Mexican | ** | ** | ** |
| Chicken | ** | ** | ** |
| **Region** | | | |
| Northeast | 34.1¢ | 25.0¢ | 58.8¢ |
| North Central | 33.4 | 27.5 | 60.9 |
| South | 32.0 | 25.3 | 57.9 |
| West | 31.6 | 27.3 | 61.8 |
| **Profit Versus Loss** | | | |
| Net Profit | 31.2¢ | 26.0¢ | 58.4¢ |
| Net Loss | 33.2 | 27.2 | 60.3 |

*All amounts are medians.
**Insufficient data.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.

## Exhibit C-8
### Limited-Menu No Tableservice
### Statement of Income and Expenses—Amount Per Square Foot

| | All Restaurants | | | Menu Theme* | | |
|---|---|---|---|---|---|---|
| | Lower Quartile | Median | Upper Quartile | Sandwiches/ Hamburgers**** | Mexican | Chicken |
| **Sales** | | | | | | |
| Food | $129 | $204 | $293 | $188 | $201 | $179 |
| Beverage | 2 | 9 | 30 | 9 | ** | N/A |
| Total Sales | $137 | $208 | $295 | $195 | $201 | $179 |
| **Gross Profit** | $ 89 | $137 | $194 | $116 | $135 | $132 |
| **Occupation Costs** | | | | | | |
| Rent | $ 8.17 | $ 16.15 | $ 31.72 | $ 10.16 | $ ** | $ 11.46 |
| Property Taxes | .44 | 1.12 | 2.52 | 1.28 | ** | ** |
| Other Taxes | .75 | 2.97 | 7.00 | 5.00 | ** | ** |
| Property Insurance | 1.40 | 2.22 | 3.61 | 2.06 | ** | 1.78 |
| Total Occupation Costs | $ 9.22 | $ 20.53 | $ 33.21 | $ 15.44 | $ 14.44 | $ 15.11 |

*All amounts are medians unless otherwise stated.
**Insufficient data.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.
N/A—Not applicable.

| Location* | | | Region* | | | | Sales Volume* | | |
|---|---|---|---|---|---|---|---|---|---|
| Urban | Suburban | Rural | Northeast | North Central | South | West | Under $400,000 | $400,000 $749,999 | $750,000 and Over |
| $198 | $229 | $129 | $210 | $187 | $211 | $221 | $171 | $208 | $357 |
| ** | 14 | ** | N/A | ** | ** | ** | 4 | ** | ** |
| $203 | $229 | $135 | $210 | $184 | $224 | $227 | $174 | $209 | $373 |
| $120 | $160 | $ 82 | $153 | $118 | $149 | $150 | $111 | $137 | $214 |
| $ 9.53 | $ 26.75 | $ 8.82 | $ 26.57 | $ 15.31 | $ 21.42 | $ 15.29 | $ 15.79 | $ 11.40 | $ 23.05 |
| 1.17 | 1.26 | 87 | ** | 1.25 | 1.16 | 47 | 75 | 1.31 | 2.38 |
| 2.07 | 3.92 | 4.94 | ** | 3.14 | 2.40 | 3.27 | 3.61 | 2.17 | 3.92 |
| 2.22 | 2.45 | 1.88 | ** | 2.02 | 2.38 | 2.25 | 2.25 | 2.06 | 2.48 |
| $ 12.30 | $ 29.95 | $ 11.83 | $ 12.48 | $ 16.04 | $ 24.14 | $ 22.21 | $ 20.53 | $ 14.91 | $ 31.65 |

## Exhibit C-9
### Limited-Menu No Tableservice
### Employee Information*

| | Full-Time Equivalent Employees | | | Amount Per Full-Time Equivalent Employee | |
|---|---|---|---|---|---|
| | Total | Per 100 Restaurant Seats | Per 100 Average Daily Covers | Total Sales | Total Payroll |
| **All Restaurants** | 13.3 | 22.1 | 3.9 | $31,571 | $ 8,071 |
| **Type of Establishment** | | | | | |
| Food Only | 13.4 | 27.5 | 3.8 | $31,176 | $ 7,952 |
| Food and Beverage | 11.1 | 12.0 | 4.7 | 32,248 | 8,442 |
| **Profit Versus Loss** | | | | | |
| Net Profit | 11.3 | 18.3 | 3.7 | $32,727 | $ 8,124 |
| Net Loss | 17.5 | 27.3 | 4.4 | 27,117 | 7,676 |
| **Location** | | | | | |
| Urban | 13.2 | 23.9 | 3.8 | $31,644 | $ 8,400 |
| Suburban | 15.1 | 23.0 | 3.9 | 32,143 | 7,663 |
| Rural | 12.8 | 20.0 | 4.1 | 28,604 | 7,062 |
| **Menu Theme** | | | | | |
| Seafood | ** | ** | ** | ** | ** |
| Sandwiches/Hamburgers**** | 14.1 | 22.6 | 3.8 | $31,750 | $ 8,085 |
| Mexican | 14.0 | 25.0 | 3.5 | 33,896 | ** |
| Chicken | 13.5 | 27.3 | 4.0 | 31,539 | 8,191 |
| **Region** | | | | | |
| Northeast | 10.4 | 15.0 | 4.1 | $27,148 | $ 7,231 |
| North Central | 13.3 | 23.0 | 4.9 | 27,105 | 7,206 |
| South | 15.6 | 27.8 | 3.7 | 32,179 | 8,257 |
| West | 9.3 | 18.2 | 3.9 | 36,000 | 10,214 |
| **Sales Volume** | | | | | |
| Under $400,000 | 7.5 | 16.0 | 4.2 | $27,746 | $ 6,398 |
| $400,000 to $749,999 | 17.5 | 27.1 | 3.9 | 32,033 | 8,429 |
| $750,000 and Over | 24.5 | 31.7 | 3.7 | 40,963 | 9,495 |
| **Affiliation** | | | | | |
| Single Unit — Independent | 7.5 | 14.8 | 4.2 | $28,841 | $ 7,985 |
| Multi-Unit — Company Operated | 13.0 | 20.8 | 4.6 | 26,945 | 8,068 |
| Multi-Unit — Franchisee Operated | 21.5 | 31.1 | 3.8 | 36,538 | 8,327 |

*All amounts are medians
**Insufficient data
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli

## Exhibit C-10

### Limited-Menu No Tableservice

### Statement of Income and Expenses—All Restaurants*

| | All Restaurants | | | | | |
|---|---|---|---|---|---|---|
| | Amount Per Seat | | | Ratio to Total Sales | | |
| | Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile |
| **Sales** | | | | | | |
| Food | $3,565 | $5,930 | $11,860 | 100.0% | 100.0% | 100.0% |
| Beverage | 67 | 202 | 466 | 3.2 | 9.3 | 20.3 |
| Total Sales | 3,771 | 6,000 | 12,235 | 100.0 | 100.0 | 100.0 |
| **Cost of Sales** | | | | | | |
| Food | 1,302 | 2,004 | 4,068 | 29.3 | 33.2 | 37.8 |
| Beverage | 21 | 65 | 296 | 26.2 | 39.4 | 49.3 |
| Total Cost of Sales | 1,357 | 2,153 | 4,198 | 29.7 | 33.3 | 38.0 |
| **Gross Profit** | 2,219 | 4,133 | 7,670 | 62.0 | 66.8 | 70.3 |
| **Other Income** | 6 | 30 | 114 | 0.2 | 0.7 | 1.6 |
| Total Income | 2,299 | 4,222 | 7,710 | 62.5 | 67.6 | 71.5 |
| **Controllable Expenses** | | | | | | |
| Payroll | 845 | 1,542 | 2,818 | 20.2 | 24.1 | 28.7 |
| Employee Benefits | 24 | 90 | 198 | 0.7 | 2.5 | 3.6 |
| Direct Operating Expenses | 167 | 380 | 879 | 2.4 | 4.2 | 7.5 |
| Music and Entertainment | 4 | 7 | 33 | 0.1 | 0.2 | 0.7 |
| Advertising and Promotion | 57 | 201 | 472 | 0.5 | 2.5 | 5.0 |
| Utilities | 152 | 240 | 362 | 2.8 | 3.5 | 4.9 |
| Administrative and General | 63 | 222 | 841 | 1.1 | 2.4 | 7.5 |
| Repairs and Maintenance | 51 | 103 | 189 | 0.9 | 1.5 | 2.1 |
| Total Controllable Expenses | 1,442 | 2,631 | 5,609 | 34.9 | 41.5 | 50.9 |
| **Income Before Occupation Costs** | 613 | 1,196 | 2,293 | 15.1 | 22.5 | 32.2 |
| **Occupation Costs** | | | | | | |
| Rent | 236 | 427 | 911 | 5.0 | 8.5 | 12.5 |
| Property Taxes | 16 | 53 | 98 | 0.2 | 0.6 | 1.0 |
| Other Taxes | 20 | 87 | 263 | 0.3 | 1.5 | 3.0 |
| Property Insurance | 41 | 78 | 143 | 0.8 | 1.2 | 2.1 |
| Total Occupation Costs | 227 | 480 | 1,165 | 6.3 | 9.6 | 14.0 |
| **Income Before Interest and Depreciation** | 201 | 618 | 1,427 | 5.4 | 12.9 | 20.6 |
| **Interest** | 33 | 118 | 233 | 0.5 | 1.6 | 3.3 |
| **Depreciation** | 126 | 227 | 409 | 2.1 | 3.4 | 5.7 |
| **Restaurant Profit** | $ (35) | $ 349 | $ 1,030 | (0.1)% | 6.8% | 16.5% |

*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.

## Exhibit C-11

### Limited-Menu No Tableservice

### Statement of Income and Expenses—Amount Per Seat

| | Type of Establishment | | | | | |
|---|---|---|---|---|---|---|
| | Food Only | | | Food and Beverage | | |
| | Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile |
| **Sales** | | | | | | |
| Food | $4,549 | $7,554 | $13,677 | $1,304 | $3,571 | $5,316 |
| Beverage | N/A | N/A | N/A | 67 | 202 | 466 |
| Total Sales | 4,549 | 7,543 | 13,677 | 2,249 | 3,767 | 5,830 |
| **Cost of Sales** | | | | | | |
| Food | 1,632 | 2,926 | 4,632 | 528 | 1,134 | 1,745 |
| Beverage | N/A | N/A | N/A | 21 | 65 | 296 |
| Total Cost of Sales | 1,660 | 2,946 | 4,618 | 826 | 1,272 | 1,945 |
| **Gross Profit** | 2,682 | 4,925 | 8,980 | 1,543 | 2,324 | 3,989 |
| **Other Income** | 6 | 28 | 120 | 4 | 44 | 114 |
| Total Income | 2,966 | 5,198 | 8,980 | 1,636 | 2,381 | 4,199 |
| **Controllable Expenses** | | | | | | |
| Payroll | 952 | 1,871 | 3,270 | 533 | 976 | 1,575 |
| Employee Benefits | 27 | 109 | 306 | 10 | 45 | 133 |
| Direct Operating Expenses | 221 | 472 | 949 | 73 | 191 | 556 |
| Music and Entertainment | 4 | 7 | 37 | 4 | 8 | 24 |
| Advertising and Promotion | 104 | 254 | 600 | 27 | 130 | 264 |
| Utilities | 183 | 281 | 437 | 84 | 149 | 245 |
| Administrative and General | 92 | 228 | 1,019 | 37 | 117 | 406 |
| Repairs and Maintenance | 64 | 119 | 213 | 21 | 68 | 107 |
| Total Controllable Expenses | 1,690 | 3,521 | 6,808 | 1,067 | 1,741 | 2,794 |
| **Income Before Occupation Costs** | 908 | 1,436 | 2,745 | 390 | 717 | 1,177 |
| **Occupation Costs** | | | | | | |
| Rent | 269 | 489 | 944 | 112 | 242 | 425 |
| Property Taxes | 21 | 69 | 101 | 14 | 43 | 63 |
| Other Taxes | 24 | 132 | 271 | 14 | 54 | 223 |
| Property Insurance | 47 | 85 | 171 | 33 | 45 | 118 |
| Total Occupation Costs | 311 | 639 | 1,289 | 119 | 236 | 457 |
| **Income Before Interest and Depreciation** | 232 | 758 | 1,591 | 144 | 340 | 826 |
| **Interest** | 51 | 122 | 253 | 19 | 77 | 305 |
| **Depreciation** | 147 | 298 | 430 | 30 | 131 | 401 |
| **Restaurant Profit** | $ (14) | $ 426 | $ 1,213 | $ (56) | $ 128 | $ 600 |

N/A—Not applicable

## Exhibit C-12

### Limited-Menu No Tableservice

### Statement of Income and Expenses—Ratio to Total Sales*

| | Type of Establishment | | | | | |
|---|---|---|---|---|---|---|
| | Food Only | | | Food and Beverage | | |
| | Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile |
| **Sales** | | | | | | |
| Food | 100.0% | 100.0% | 100.0% | 89.7% | 97.0% | 100.0% |
| Beverage | N/A | N/A | N/A | 3.2 | 9.3 | 20.3 |
| **Cost of Sales** | | | | | | |
| Food | 28.4 | 32.9 | 37.5 | 30.4 | 34.9 | 39.9 |
| Beverage | N/A | N/A | N/A | 26.2 | 39.4 | 49.3 |
| Total Cost of Sales | 28.9 | 33.2 | 37.8 | 31.5 | 34.1 | 42.6 |
| **Gross Profit** | 62.2 | 66.8 | 71.1 | 57.4 | 65.9 | 68.5 |
| **Other Income** | 0.1 | 0.6 | 1.3 | 0.2 | 1.3 | 2.7 |
| Total Income | 62.5 | 67.9 | 71.9 | 61.1 | 66.7 | 70.9 |
| **Controllable Expenses** | | | | | | |
| Payroll | 20.1 | 23.7 | 27.9 | 20.1 | 26.5 | 31.8 |
| Employee Benefits | 0.9 | 2.7 | 3.7 | 0.5 | 1.4 | 3.0 |
| Direct Operating Expenses | 2.2 | 3.9 | 7.7 | 3.4 | 4.5 | 7.4 |
| Music and Entertainment | ** | 0.1 | 0.5 | 0.1 | 0.2 | 0.7 |
| Advertising and Promotion | 0.5 | 2.3 | 4.5 | 1.0 | 3.4 | 5.4 |
| Utilities | 2.9 | 3.6 | 5.1 | 2.7 | 3.5 | 4.6 |
| Administrative and General | 1.1 | 2.2 | 5.4 | 1.1 | 6.1 | 9.2 |
| Repairs and Maintenance | 0.8 | 1.3 | 2.1 | 1.0 | 1.6 | 2.3 |
| Total Controllable Expenses | 33.8 | 39.8 | 48.5 | 39.0 | 49.5 | 56.7 |
| **Income Before Occupation Costs** | 16.6 | 23.4 | 33.1 | 10.9 | 17.4 | 25.1 |
| **Occupation Costs** | | | | | | |
| Rent | 5.3 | 8.8 | 12.8 | 2.9 | 6.0 | 7.9 |
| Property Taxes | 0.2 | 0.6 | 1.0 | 0.2 | 0.5 | 2.0 |
| Other Taxes | 0.4 | 1.6 | 2.9 | 0.3 | 1.4 | 3.2 |
| Property Insurance | 0.8 | 1.1 | 2.1 | 0.7 | 1.3 | 2.4 |
| Total Occupation Costs | 6.8 | 10.6 | 14.3 | 3.8 | 7.5 | 10.6 |
| **Income Before Interest and Depreciation** | 5.6 | 13.5 | 21.0 | 4.4 | 8.5 | 17.9 |
| **Interest** | 0.5 | 1.5 | 3.2 | 0.5 | 1.9 | 5.0 |
| **Depreciation** | 2.4 | 3.8 | 6.0 | 1.6 | 2.7 | 4.5 |
| **Restaurant Profit** | 0.3% | 7.3% | 17.5% | (1.6)% | 4.4% | 11.5% |

N/A — Not applicable
*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.
**Insufficient data

## Exhibit C-13
### Limited-Menu No Tableservice
### Statement of Income and Expenses—Amount Per Seat

| | Years in Business | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Under 5 Years | | | 5 to 10 Years | | | Over 10 Years | | |
| | Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile |
| **Sales** | | | | | | | | | |
| Food | $3,424 | $5,485 | $11,058 | $3,325 | $6,397 | $10,019 | $4,334 | $7,702 | $13,141 |
| Beverage | ** | 92 | ** | ** | ** | ** | ** | ** | ** |
| Total Sales | 3,424 | 5,575 | 10,635 | 3,347 | 7,056 | 10,608 | 4,170 | 7,702 | 13,677 |
| **Cost of Sales** | | | | | | | | | |
| Food | 1,168 | 1,748 | 3,726 | 1,292 | 2,100 | 3,647 | 1,385 | 2,834 | 4,576 |
| Beverage | ** | 36 | ** | ** | ** | ** | ** | ** | ** |
| Total Cost of Sales | 1,120 | 1,842 | 3,703 | 1,292 | 2,100 | 3,751 | 1,522 | 2,973 | 4,618 |
| **Gross Profit** | 2,072 | 3,583 | 7,304 | 2,111 | 4,602 | 6,960 | 2,309 | 4,738 | 9,439 |
| **Other Income** | 3 | 6 | 16 | 17 | 74 | 182 | 19 | 41 | 150 |
| Total Income | 2,091 | 3,584 | 7,304 | 2,239 | 4,745 | 6,966 | 2,416 | 5,099 | 9,439 |
| **Controllable Expenses** | | | | | | | | | |
| Payroll | 788 | 1,301 | 2,537 | 811 | 1,553 | 2,587 | 964 | 1,812 | 3,879 |
| Employee Benefits | 14 | 42 | 130 | 66 | 144 | 283 | 27 | 133 | 330 |
| Direct Operating Expenses | 155 | 252 | 712 | 225 | 477 | 801 | 163 | 380 | 1,477 |
| Music and Entertainment | ** | 7 | ** | 4 | 6 | 33 | 5 | 16 | 56 |
| Advertising and Promotion | 39 | 237 | 528 | 93 | 255 | 589 | 51 | 194 | 461 |
| Utilities | 124 | 230 | 342 | 147 | 241 | 343 | 152 | 283 | 371 |
| Administrative and General | 28 | 406 | 1,073 | 67 | 124 | 524 | 102 | 237 | 1,019 |
| Repairs and Maintenance | 30 | 63 | 126 | 70 | 116 | 201 | 72 | 126 | 283 |
| Total Controllable Expenses | 1,199 | 2,362 | 5,418 | 1,522 | 2,713 | 4,917 | 1,702 | 3,448 | 6,504 |
| **Income Before Occupation Costs** | 411 | 1,009 | 1,636 | 638 | 1,475 | 2,113 | 690 | 1,237 | 3,079 |
| **Occupation Costs** | | | | | | | | | |
| Rent | 229 | 432 | 1,035 | 211 | 457 | 803 | 238 | 383 | 933 |
| Property Taxes | 28 | 50 | 99 | 15 | 68 | 98 | 14 | 51 | 109 |
| Other Taxes | 27 | 127 | 276 | 15 | 40 | 197 | 22 | 110 | 289 |
| Property Insurance | 36 | 74 | 210 | 47 | 74 | 121 | 42 | 92 | 162 |
| Total Occupation Costs | 225 | 500 | 1,301 | 254 | 509 | 1,111 | 211 | 467 | 1,096 |
| **Income Before Interest and Depreciation** | 108 | 390 | 848 | 268 | 850 | 1,392 | 280 | 807 | 2,134 |
| **Interest** | 42 | 126 | 259 | 53 | 146 | 229 | 27 | 69 | 260 |
| **Depreciation** | 133 | 339 | 528 | 126 | 217 | 423 | 114 | 191 | 315 |
| **Restaurant Profit** | $ (238) | $ 37 | $ 381 | $ 60 | $ 535 | $ 1,030 | $ 75 | $ 554 | $ 1,991 |

**Insufficient data

| Location | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Urban | | | Suburban | | | Rural | | |
| Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile |
| | | | | | | | | |
| $4,317 | $7,532 | $12,700 | $3,565 | $5,899 | $14,493 | $2,558 | $4,094 | $8,368 |
| ** | ** | ** | ** | 345 | ** | ** | ** | ** |
| 4,371 | 7,532 | 13,201 | 3,782 | 6,000 | 12,857 | 3,335 | 4,091 | 8,368 |
| | | | | | | | | |
| 1,571 | 2,757 | 4,385 | 1,308 | 2,053 | 4,918 | 1,087 | 1,626 | 2,718 |
| ** | ** | ** | ** | ** | ** | ** | ** | ** |
| 1,573 | 2,834 | 4,408 | 1,308 | 2,179 | 4,705 | 1,137 | 1,683 | 2,939 |
| 2,299 | 4,745 | 8,921 | 2,480 | 4,039 | 8,339 | 1,886 | 2,329 | 5,179 |
| 5 | 32 | 81 | 4 | 16 | 122 | 19 | 58 | 112 |
| 2,500 | 4,807 | 8,921 | 2,486 | 4,047 | 8,340 | 2,140 | 2,475 | 5,349 |
| | | | | | | | | |
| 883 | 1,633 | 2,979 | 830 | 1,733 | 3,628 | 791 | 1,138 | 1,653 |
| 21 | 110 | 259 | 31 | 86 | 281 | 9 | 76 | 139 |
| 130 | 384 | 1,550 | 190 | 468 | 973 | 105 | 363 | 557 |
| 6 | 9 | 39 | 3 | 5 | 28 | ** | ** | ** |
| 102 | 225 | 589 | 57 | 237 | 582 | 30 | 94 | 322 |
| 154 | 272 | 434 | 153 | 239 | 348 | 127 | 189 | 318 |
| 92 | 196 | 1,002 | 105 | 406 | 1,134 | 33 | 54 | 173 |
| 47 | 89 | 213 | 63 | 125 | 264 | 50 | 99 | 124 |
| 1,425 | 2,742 | 6,442 | 1,442 | 2,814 | 6,731 | 1,299 | 1,993 | 3,675 |
| 685 | 1,217 | 2,745 | 465 | 1,232 | 2,022 | 566 | 933 | 1,930 |
| | | | | | | | | |
| 228 | 427 | 925 | 276 | 563 | 1,026 | 99 | 284 | 524 |
| 21 | 61 | 101 | 23 | 76 | 123 | 7 | 26 | 52 |
| 22 | 73 | 255 | 16 | 123 | 288 | 20 | 68 | 208 |
| 43 | 77 | 151 | 40 | 90 | 284 | 38 | 74 | 108 |
| 237 | 524 | 1,119 | 218 | 537 | 1,411 | 132 | 292 | 683 |
| 195 | 848 | 1,615 | 145 | 571 | 1,129 | 272 | 600 | 1,416 |
| 21 | 73 | 163 | 52 | 151 | 542 | 14 | 130 | 217 |
| 136 | 237 | 402 | 123 | 265 | 499 | 71 | 154 | 312 |
| $ (21) | $ 420 | $ 1,264 | $ (110) | $ 211 | $ 1,026 | $ (23) | $ 446 | $ 963 |

## Exhibit C-14

### Limited-Menu No Tableservice

### Statement of Income and Expenses—Ratio to Total Sales*

| | Years in Business | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Under 5 Years | | | 5 to 10 Years | | | Over 10 Years | | |
| | Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile |
| **Sales** | | | | | | | | | |
| Food | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |
| Beverage | ** | 4.6 | ** | ** | ** | ** | ** | ** | ** |
| **Cost of Sales** | | | | | | | | | |
| Food | 31.1 | 33.7 | 39.1 | 32.0 | 35.3 | 40.1 | 27.4 | 30.8 | 37.5 |
| Beverage | ** | 35.2 | ** | ** | ** | ** | ** | ** | ** |
| Total Cost of Sales | 31.2 | 33.8 | 43.3 | 31.8 | 34.6 | 36.9 | 27.7 | 32.0 | 38.0 |
| **Gross Profit** | 56.7 | 66.2 | 68.8 | 63.1 | 65.5 | 68.2 | 62.0 | 68.0 | 72.3 |
| **Other Income** | ** | 0.1 | 0.7 | 0.2 | 0.8 | 2.5 | 0.2 | 0.9 | 1.8 |
| Total Income | 58.0 | 66.5 | 69.0 | 63.8 | 66.6 | 70.0 | 62.5 | 69.6 | 72.9 |
| **Controllable Expenses** | | | | | | | | | |
| Payroll | 20.8 | 25.1 | 28.6 | 19.0 | 25.2 | 27.5 | 19.9 | 23.6 | 29.2 |
| Employee Benefits | 0.3 | 0.6 | 2.9 | 0.8 | 2.1 | 3.2 | 1.5 | 2.9 | 4.0 |
| Direct Operating Expenses | 3.3 | 5.0 | 9.4 | 3.4 | 6.4 | 9.4 | 2.2 | 3.1 | 6.0 |
| Music and Entertainment | ** | 0.1 | ** | ** | 0.1 | 0.6 | 0.1 | 0.3 | 1.0 |
| Advertising and Promotion | 1.1 | 3.0 | 5.3 | 1.9 | 4.0 | 5.9 | 0.4 | 1.0 | 4.0 |
| Utilities | 2.7 | 3.5 | 4.8 | 3.2 | 3.4 | 4.2 | 2.7 | 3.9 | 5.1 |
| Administrative and General | 0.9 | 5.2 | 9.8 | 1.1 | 2.4 | 3.8 | 1.2 | 2.0 | 6.9 |
| Repairs and Maintenance | 0.6 | 1.2 | 1.9 | 1.2 | 1.7 | 2.6 | 0.9 | 1.6 | 2.3 |
| Total Controllable Expenses | 35.7 | 46.0 | 53.7 | 39.4 | 46.7 | 53.8 | 33.6 | 39.3 | 48.1 |
| **Income Before Occupation Costs** | 12.0 | 19.1 | 25.1 | 13.3 | 19.4 | 29.8 | 17.2 | 26.1 | 34.7 |
| **Occupation Costs** | | | | | | | | | |
| Rent | 6.3 | 8.5 | 10.6 | 4.3 | 6.4 | 9.0 | 4.9 | 8.5 | 13.9 |
| Property Taxes | 0.3 | 0.8 | 1.0 | 0.3 | 0.8 | 1.3 | 0.2 | 0.5 | 0.9 |
| Other Taxes | 0.6 | 1.9 | 2.7 | 0.2 | 0.6 | 4.1 | 0.5 | 1.5 | 3.8 |
| Property Insurance | 0.7 | 1.4 | 2.0 | 0.8 | 1.0 | 2.6 | 0.8 | 1.2 | 2.3 |
| Total Occupation Costs | 6.2 | 10.7 | 14.2 | 5.3 | 8.8 | 14.2 | 6.3 | 9.3 | 13.7 |
| **Income Before Interest and Depreciation** | 2.9 | 7.2 | 14.0 | 6.0 | 12.8 | 18.3 | 7.0 | 15.2 | 23.8 |
| **Interest** | 0.8 | 1.6 | 3.4 | 0.6 | 2.2 | 3.2 | 0.4 | 1.2 | 3.2 |
| **Depreciation** | 2.7 | 4.5 | 9.8 | 1.9 | 3.1 | 4.5 | 2.0 | 3.2 | 5.0 |
| **Restaurant Profit** | (7.1)% | 2.1% | 9.0% | 1.3% | 6.6% | 13.9% | 1.5% | 11.6% | 19.5% |

*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.
**Insufficient data

| Location | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Urban | | | Suburban | | | Rural | | |
| Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile |
| | | | | | | | | |
| 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 98.0% | 100.0% | 100.0% |
| ** | ** | ** | ** | 12.7 | ** | ** | ** | ** |
| | | | | | | | | |
| 31.3 | 35.2 | 40.6 | 27.4 | 30.2 | 34.3 | 33.3 | 36.9 | 43.7 |
| ** | ** | ** | ** | ** | ** | ** | ** | ** |
| 31.6 | 35.2 | 41.7 | 27.6 | 30.6 | 34.6 | 33.6 | 37.5 | 46.2 |
| 58.3 | 64.8 | 68.4 | 65.4 | 69.4 | 72.4 | 53.8 | 62.5 | 66.4 |
| 0.2 | 0.6 | 1.4 | 0.1 | 0.3 | 1.3 | 0.4 | 1.2 | 2.2 |
| 60.8 | 56.1 | 69.7 | 65.5 | 70.0 | 72.7 | 57.7 | 63.2 | 67.4 |
| | | | | | | | | |
| 20.0 | 24.7 | 29.6 | 19.5 | 23.7 | 28.1 | 21.2 | 25.1 | 28.7 |
| 0.6 | 1.7 | 3.1 | 1.4 | 2.9 | 3.9 | 0.3 | 1.4 | 3.1 |
| 3.3 | 5.6 | 9.6 | 2.2 | 3.2 | 6.2 | 2.9 | 5.0 | 9.3 |
| 0.1 | 0.2 | 0.4 | ** | 0.1 | 1.2 | ** | ** | ** |
| 1.5 | 3.0 | 5.2 | 0.4 | 1.0 | 4.5 | 0.9 | 3.0 | 5.1 |
| 2.8 | 3.5 | 4.5 | 2.7 | 3.6 | 5.1 | 2.7 | 4.0 | 6.0 |
| 1.0 | 2.6 | 7.1 | 1.3 | 2.3 | 7.8 | 0.8 | 1.1 | 8.8 |
| 0.8 | 1.6 | 2.0 | 0.9 | 1.2 | 1.9 | 1.3 | 2.1 | 2.7 |
| 35.6 | 44.9 | 51.8 | 34.0 | 40.2 | 50.1 | 34.3 | 42.2 | 54.4 |
| 14.5 | 20.2 | 26.6 | 16.4 | 25.2 | 35.4 | 11.4 | 19.3 | 27.4 |
| | | | | | | | | |
| 4.2 | 6.7 | 9.0 | 6.5 | 9.5 | 14.2 | 3.1 | 6.3 | 11.9 |
| 0.2 | 0.6 | 1.0 | 0.2 | 0.7 | 1.0 | 0.2 | 0.4 | 0.9 |
| 0.3 | 1.4 | 2.9 | 0.5 | 1.6 | 2.6 | 0.2 | 2.2 | 4.6 |
| 0.7 | 1.2 | 1.9 | 0.7 | 1.3 | 2.4 | 0.8 | 1.1 | 2.3 |
| 5.0 | 7.9 | 11.5 | 8.2 | 12.6 | 15.0 | 3.4 | 7.4 | 11.7 |
| 5.6 | 12.3 | 19.7 | 5.1 | 13.4 | 23.7 | 5.3 | 13.1 | 21.8 |
| 0.5 | 1.0 | 2.8 | 0.8 | 1.8 | 4.0 | 0.2 | 2.0 | 3.1 |
| 1.9 | 2.9 | 5.2 | 2.4 | 3.9 | 6.5 | 1.9 | 3.7 | 4.9 |
| (0.8)% | 6.6% | 14.0% | 0.6% | 6.7% | 18.3% | (4.4)% | 8.0% | 18.6% |

## Exhibit C-15

### Limited-Menu No Tableservice

### Statement of Income and Expenses—Amount Per Seat

| | Affiliation | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Single Unit Independent | | | Multi-Unit Company Operated | | | Multi-Unit Franchisee Operated | | |
| | Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile |
| **Sales** | | | | | | | | | |
| Food | $2,402 | $4,210 | $10,232 | $2,968 | $5,947 | $11,798 | $5,468 | $11,140 | $15,039 |
| Beverage | ** | 130 | ** | ** | 330 | ** | ** | ** | ** |
| Total Sales | 2,778 | 4,291 | 10,522 | 3,201 | 6,000 | 12,025 | 5,468 | 11,438 | 15,392 |
| **Cost of Sales** | | | | | | | | | |
| Food | 914 | 1,389 | 3,667 | 1,005 | 1,808 | 3,162 | 1,814 | 3,698 | 4,999 |
| Beverage | ** | 52 | ** | ** | 136 | ** | ** | ** | ** |
| Total Cost of Sales | 982 | 1,757 | 3,716 | 1,065 | 1,851 | 3,154 | 1,814 | 3,727 | 5,126 |
| **Gross Profit** | 1,599 | 2,335 | 6,654 | 2,246 | 3,987 | 6,770 | 3,686 | 7,202 | 9,996 |
| **Other Income** | 21 | 41 | 150 | ** | ** | ** | 3 | 16 | 72 |
| Total Income | 1,834 | 2,568 | 6,799 | 2,246 | 3,995 | 6,770 | 3,687 | 7,213 | 10,020 |
| **Controllable Expenses** | | | | | | | | | |
| Payroll | 572 | 952 | 2,276 | 836 | 1,282 | 2,000 | 1,567 | 2,574 | 3,622 |
| Employee Benefits | 16 | 64 | 144 | 31 | 133 | 193 | 22 | 86 | 285 |
| Direct Operating Expenses | 114 | 414 | 954 | 100 | 221 | 2,109 | 268 | 535 | 946 |
| Music and Entertainment | ** | 17 | ** | ** | ** | ** | ** | 10 | ** |
| Advertising and Promotion | 18 | 39 | 172 | 85 | 166 | 300 | 303 | 583 | 885 |
| Utilities | 96 | 183 | 314 | 123 | 218 | 323 | 271 | 371 | 533 |
| Administrative and General | 28 | 98 | 623 | 78 | 152 | 782 | 336 | 772 | 1,543 |
| Repairs and Maintenance | 33 | 93 | 188 | 49 | 76 | 147 | 83 | 145 | 294 |
| Total Controllable Expenses | 1,063 | 1,750 | 4,621 | 1,674 | 2,544 | 4,864 | 2,595 | 5,008 | 7,066 |
| **Income Before Occupation Costs** | 432 | 930 | 1,709 | 734 | 1,155 | 1,653 | 862 | 1,933 | 4,065 |
| **Occupation Costs** | | | | | | | | | |
| Rent | 179 | 325 | 516 | 117 | 312 | 541 | 355 | 938 | 1,459 |
| Property Taxes | 8 | 14 | 41 | ** | 60 | ** | 50 | 89 | 127 |
| Other Taxes | 14 | 34 | 265 | 19 | 79 | 130 | 51 | 204 | 288 |
| Property Insurance | 40 | 72 | 143 | 33 | 75 | 106 | 45 | 107 | 291 |
| Total Occupation Costs | 180 | 372 | 827 | 209 | 467 | 786 | 363 | 1,122 | 2,081 |
| **Income Before Interest and Depreciation** | 109 | 488 | 1,002 | 337 | 601 | 975 | 325 | 1,133 | 2,601 |
| **Interest** | 6 | 28 | 114 | 35 | 130 | 221 | 71 | 189 | 581 |
| **Depreciation** | 58 | 163 | 270 | 133 | 267 | 374 | 190 | 417 | 624 |
| **Restaurant Profit** | $ (11) | $ 344 | $ 936 | $ 8 | $ 227 | $ 617 | $ (153) | $ 879 | $ 2,101 |

**Insufficient data

| Sales Volume ($000) | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Under $400 | | | $400-$749 | | | $750 and Over | | |
| Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile |
| $2,185 | $3,839 | $5,989 | $4,573 | $7,077 | $11,476 | $9,243 | $12,490 | $17,187 |
| 43 | 93 | 318 | ** | ** | ** | ** | ** | ** |
| 2,316 | 3,994 | 5,989 | 4,695 | 7,098 | 12,857 | 9,243 | 12,490 | 19,413 |
| 891 | 1,447 | 1,996 | 1,586 | 2,466 | 4,368 | 2,967 | 4,043 | 7,030 |
| ** | 25 | ** | ** | ** | ** | ** | ** | ** |
| 891 | 1,541 | 2,557 | 1,638 | 2,881 | 4,274 | 2,967 | 4,315 | 7,045 |
| 1,291 | 2,223 | 4,008 | 2,995 | 4,925 | 8,954 | 5,610 | 7,670 | 13,083 |
| 6 | 25 | 60 | 5 | 38 | 133 | 6 | 84 | 184 |
| 1,372 | 2,387 | 4,222 | 2,997 | 4,928 | 8,973 | 5,725 | 7,673 | 13,083 |
| 462 | 836 | 1,520 | 1,253 | 1,814 | 4,167 | 1,935 | 2,656 | 5,672 |
| 13 | 65 | 140 | 22 | 106 | 402 | 38 | 133 | 307 |
| 71 | 210 | 413 | 186 | 412 | 712 | 479 | 916 | 2,414 |
| 3 | 7 | 36 | ** | ** | ** | 4 | 7 | 33 |
| 20 | 89 | 199 | 156 | 267 | 402 | 277 | 622 | 895 |
| 92 | 175 | 256 | 179 | 246 | 422 | 258 | 345 | 613 |
| 22 | 57 | 215 | 99 | 282 | 675 | 163 | 912 | 1,820 |
| 25 | 62 | 107 | 68 | 107 | 272 | 119 | 172 | 386 |
| 877 | 1,432 | 2,408 | 2,278 | 2,822 | 6,616 | 3,892 | 5,008 | 10,745 |
| 346 | 851 | 1,439 | 676 | 1,200 | 2,133 | 1,222 | 1,960 | 5,693 |
| 143 | 268 | 467 | 277 | 481 | 668 | 451 | 1,070 | 1,477 |
| 4 | 26 | 53 | 36 | 65 | 94 | 53 | 96 | 128 |
| 19 | 80 | 216 | 18 | 55 | 310 | 20 | 196 | 294 |
| 38 | 64 | 127 | 42 | 75 | 162 | 67 | 103 | 290 |
| 171 | 282 | 618 | 288 | 512 | 1,047 | 509 | 1,252 | 2,147 |
| 109 | 451 | 960 | 248 | 632 | 1,259 | 413 | 1,072 | 4,382 |
| 17 | 55 | 144 | 39 | 144 | 228 | 65 | 213 | 865 |
| 53 | 140 | 311 | 171 | 265 | 528 | 209 | 395 | 599 |
| $ (30) | $ 169 | $ 581 | $ (336) | $ 270 | $ 1,085 | $ 140 | $ 747 | $ 2,584 |

## Exhibit C-16

### Limited-Menu No Tableservice

### Statement of Income and Expenses—Ratio to Total Sales*

| | Affiliation | | | | | |
|---|---|---|---|---|---|---|
| | Single Unit Independent | | | Multi-Unit Franchise Operated | | |
| | Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile |
| **Sales** | | | | | | |
| Food | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |
| Beverage | ** | 4.3 | ** | ** | ** | ** |
| **Cost of Sales** | | | | | | |
| Food | 32.1 | 36.9 | 46.8 | 31.7 | 33.4 | 36.0 |
| Beverage | ** | 45.0 | ** | ** | ** | ** |
| Total Cost of Sales | 32.1 | 36.9 | 47.5 | 32.0 | 33.3 | 36.0 |
| **Gross Profit** | 52.5 | 63.1 | 67.9 | 64.0 | 66.7 | 68.0 |
| **Other Income** | 0.3 | 1.1 | 2.6 | ** | 0.2 | 0.7 |
| Total Income | 54.3 | 65.1 | 69.4 | 64.2 | 66.9 | 68.6 |
| **Controllable Expenses** | | | | | | |
| Payroll | 19.0 | 25.1 | 28.8 | 20.2 | 23.0 | 26.0 |
| Employee Benefits | 0.3 | 1.9 | 3.1 | 0.3 | 0.7 | 2.2 |
| Direct Operating Expenses | 3.2 | 5.1 | 13.3 | 4.3 | 6.2 | 7.2 |
| Music and Entertainment | ** | 0.4 | ** | ** | 0.1 | ** |
| Advertising and Promotion | 0.5 | 1.0 | 2.5 | 4.0 | 5.3 | 5.9 |
| Utilities | 2.7 | 3.5 | 5.2 | 2.6 | 3.3 | 4.1 |
| Administrative and General | 0.6 | 2.3 | 8.4 | 3.0 | 7.5 | 10.2 |
| Repairs and Maintenance | 0.8 | 1.7 | 3.0 | 0.8 | 1.2 | 1.9 |
| Total Controllable Expenses | 33.4 | 39.3 | 51.2 | 39.6 | 48.2 | 52.3 |
| **Income Before Occupation Costs** | 12.8 | 19.6 | 29.0 | 14.7 | 19.2 | 26.0 |
| **Occupation Costs** | | | | | | |
| Rent | 4.4 | 6.8 | 10.2 | 4.3 | 6.9 | 8.5 |
| Property Taxes | 0.1 | 0.3 | 0.7 | 0.4 | 0.8 | 1.0 |
| Other Taxes | 0.4 | 1.4 | 4.5 | 0.3 | 1.7 | 2.2 |
| Property Insurance | 0.9 | 1.6 | 2.4 | 0.7 | 1.0 | 1.9 |
| Total Occupation Costs | 5.7 | 8.4 | 12.3 | 5.7 | 7.0 | 12.5 |
| **Income Before Interest and Depreciation** | 3.9 | 12.1 | 20.5 | 6.2 | 10.2 | 18.3 |
| **Interest** | 0.2 | 0.8 | 2.4 | 0.5 | 1.5 | 3.0 |
| **Depreciation** | 1.6 | 2.7 | 4.8 | 1.8 | 3.4 | 4.7 |
| **Restaurant Profit** | (0.4)% | 7.2% | 16.2% | (1.7)% | 6.4% | 12.5% |

*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.
**Insufficient data.

| Sales Volume ($000) | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Under $400 | | | $400–749 | | | $750 and Over | | |
| Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile |
| | | | | | | | | |
| 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |
| 2.8 | 8.1 | 20.3 | ** | ** | ** | ** | ** | ** |
| | | | | | | | | |
| 27.6 | 32.0 | 37.6 | 30.6 | 33.7 | 39.9 | 31.6 | 33.5 | 36.6 |
| ** | 42.8 | ** | ** | ** | ** | ** | ** | ** |
| 27.7 | 32.6 | 39.4 | 30.6 | 33.4 | 38.0 | 32.0 | 33.5 | 37.4 |
| 60.6 | 67.4 | 72.3 | 62.0 | 66.6 | 69.4 | 62.6 | 66.5 | 68.0 |
| 0.2 | 0.6 | 1.4 | 0.2 | 0.9 | 1.9 | 0.1 | 0.7 | 1.2 |
| 62.5 | 68.7 | 72.7 | 62.0 | 67.2 | 70.0 | 63.3 | 67.0 | 69.9 |
| | | | | | | | | |
| 19.7 | 23.7 | 28.3 | 22.0 | 26.5 | 31.3 | 19.2 | 22.5 | 26.5 |
| 1.5 | 2.9 | 4.1 | 0.4 | 1.7 | 3.1 | 0.4 | 0.9 | 2.9 |
| 2.2 | 3.0 | 5.3 | 3.3 | 5.7 | 10.7 | 3.6 | 6.4 | 8.6 |
| 0.1 | 0.5 | 1.3 | ** | 0.4 | ** | ** | 0.1 | 0.2 |
| 0.4 | 0.7 | 2.9 | 2.1 | 4.2 | 5.5 | 2.7 | 4.5 | 5.9 |
| 3.2 | 4.3 | 5.9 | 2.5 | 3.1 | 4.0 | 2.6 | 2.9 | 3.5 |
| 1.0 | 1.5 | 3.7 | 1.2 | 4.0 | 9.3 | 2.3 | 5.3 | 10.0 |
| 0.7 | 1.3 | 2.0 | 0.9 | 1.6 | 2.7 | 1.1 | 1.6 | 2.3 |
| 33.3 | 38.6 | 47.1 | 38.3 | 49.4 | 55.1 | 40.1 | 46.7 | 52.4 |
| 18.7 | 26.8 | 34.7 | 12.2 | 17.1 | 22.6 | 14.2 | 19.3 | 25.6 |
| | | | | | | | | |
| 6.1 | 10.2 | 15.0 | 3.6 | 5.7 | 7.7 | 4.9 | 7.7 | 8.8 |
| 0.2 | 0.4 | 1.1 | 0.3 | 0.6 | 1.3 | 0.5 | 0.8 | 0.9 |
| 1.1 | 2.2 | 4.2 | 0.3 | 1.3 | 3.3 | 0.1 | 0.3 | 2.0 |
| 1.0 | 1.8 | 2.8 | 0.7 | 1.0 | 1.9 | 0.5 | 0.8 | 1.7 |
| 7.8 | 12.1 | 15.3 | 4.1 | 6.5 | 10.1 | 6.3 | 8.2 | 12.7 |
| 5.9 | 15.5 | 23.8 | 4.2 | 8.4 | 16.3 | 5.5 | 11.3 | 17.8 |
| 0.6 | 1.9 | 3.8 | 0.5 | 1.5 | 3.2 | 0.5 | 1.2 | 2.6 |
| 2.4 | 4.5 | 7.2 | 1.6 | 2.5 | 4.3 | 1.9 | 3.1 | 3.9 |
| 0.3% | 10.8% | 17.7% | 12.0% | 4.4% | 12.7% | 0.1% | 6.5% | 12.4% |

## Exhibit C-17

### Limited-Menu No Tableservice

### Statement of Income and Expenses—Amount Per Seat

| | Menu Theme | | | | | |
|---|---|---|---|---|---|---|
| | Seafood | | | Sandwiches/Hamburgers**** | | |
| | Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile |
| **Sales** | | | | | | |
| Food | ** | ** | ** | $3,654 | $6,628 | $11,482 |
| Beverage | ** | ** | ** | 77 | 263 | 466 |
| Total Sales | ** | $4,038 | ** | 3,898 | 6,397 | 11,438 |
| **Cost of Sales** | | | | | | |
| Food | ** | ** | ** | 1,302 | 2,152 | 3,999 |
| Beverage | ** | ** | ** | 21 | 101 | 655 |
| Total Cost of Sales | ** | 1,476 | ** | 1,308 | 2,310 | 3,764 |
| **Gross Profit** | ** | 2,569 | ** | 2,309 | 4,070 | 7,228 |
| **Other Income** | ** | ** | ** | 5 | 23 | 115 |
| Total Income | ** | 2,563 | ** | 2,405 | 4,340 | 7,320 |
| **Controllable Expenses** | | | | | | |
| Payroll | ** | ** | ** | 904 | 1,566 | 2,565 |
| Employee Benefits | ** | ** | ** | 24 | 59 | 167 |
| Direct Operating Expenses | ** | ** | ** | 167 | 380 | 708 |
| Music and Entertainment | ** | ** | ** | 4 | 7 | 31 |
| Advertising and Promotion | ** | ** | ** | 56 | 237 | 421 |
| Utilities | ** | ** | ** | 153 | 250 | 364 |
| Administrative and General | ** | ** | ** | 89 | 262 | 787 |
| Repairs and Maintenance | ** | ** | ** | 49 | 88 | 174 |
| Total Controllable Expenses | ** | ** | ** | 1,719 | 2,788 | 5,167 |
| **Income Before Occupation Costs** | ** | ** | ** | 638 | 1,196 | 2,313 |
| **Occupation Costs** | | | | | | |
| Rent | ** | ** | ** | 188 | 427 | 933 |
| Property Taxes | ** | ** | ** | 16 | 70 | 98 |
| Other Taxes | ** | ** | ** | 20 | 123 | 276 |
| Property Insurance | ** | ** | ** | 38 | 74 | 139 |
| Total Occupation Costs | ** | ** | ** | 228 | 530 | 1,237 |
| **Income Before Interest and Depreciation** | ** | ** | ** | 201 | 641 | 1,374 |
| **Interest** | ** | ** | ** | 24 | 103 | 217 |
| **Depreciation** | ** | ** | ** | 113 | 228 | 409 |
| **Restaurant Profit** | ** | ** | ** | $ (114) | $ 349 | $1,014 |

**Insufficient data.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.

| Menu Theme | | | | | |
|---|---|---|---|---|---|
| Mexican | | | Chicken | | |
| Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile |
| | | | | | |
| $4,958 | $6,910 | $16,282 | ** | $7,850 | ** |
| ** | ** | ** | ** | ** | ** |
| 5,008 | 6,910 | 16,282 | $4,347 | 9,186 | $13,037 |
| | | | | | |
| 1,752 | 2,787 | 5,172 | ** | 2,384 | ** |
| ** | ** | ** | ** | ** | ** |
| 1,814 | 2,787 | 5,172 | 1,632 | 3,434 | 4,198 |
| 4,056 | 4,745 | 11,195 | 2,609 | 7,003 | 9,000 |
| ** | ** | ** | ** | ** | ** |
| 4,056 | 4,745 | 11,216 | 2,609 | 7,003 | 9,000 |
| | | | | | |
| ** | 1,638 | ** | 1,020 | 2,798 | 4,656 |
| ** | ** | ** | ** | 120 | ** |
| ** | ** | ** | ** | 659 | ** |
| ** | ** | ** | ** | ** | ** |
| ** | 250 | ** | 104 | 463 | 1,000 |
| ** | 225 | ** | 225 | 286 | 440 |
| ** | 185 | ** | ** | 409 | ** |
| ** | 108 | ** | 126 | 164 | 276 |
| ** | 2,731 | ** | 1,645 | 3,765 | 6,968 |
| ** | 1,351 | ** | 507 | 964 | 3,143 |
| | | | | | |
| ** | ** | ** | 281 | 511 | 875 |
| ** | ** | ** | ** | ** | ** |
| ** | ** | ** | ** | ** | ** |
| ** | ** | ** | ** | ** | ** |
| ** | 484 | ** | 309 | 666 | 972 |
| ** | 927 | ** | (83) | 367 | 2,022 |
| ** | ** | ** | ** | ** | ** |
| ** | 247 | ** | ** | 215 | ** |
| $ ** | $ 323 | $ ** | $ (187) | $ 603 | $2,653 |

## Exhibit C-18
### Limited-Menu No Tableservice
### Statement of Income and Expenses—Ratio to Total Sales*

| | Menu Theme | | | | | |
|---|---|---|---|---|---|---|
| | Seafood | | | Sandwiches/Hamburgers**** | | |
| | Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile |
| **Sales** | | | | | | |
| Food | ** | ** | ** | 100.0% | 100.0% | 100.0% |
| Beverage | ** | ** | ** | 3.2 | 9.3 | 13.9 |
| **Cost of Sales** | | | | | | |
| Food | ** | ** | ** | 32.0 | 33.8 | 40.6 |
| Beverage | ** | ** | ** | 30.5 | 42.5 | 58.6 |
| Total Cost of Sales | ** | 35.7% | ** | 32.0 | 34.6 | 41.9 |
| **Gross Profit** | ** | 64.3 | ** | 58.1 | 65.4 | 68.0 |
| **Other Income** | ** | ** | ** | 0.1 | 0.7 | 1.9 |
| Total Income | ** | 64.2 | ** | 60.8 | 66.5 | 69.9 |
| **Controllable Expenses** | | | | | | |
| Payroll | ** | ** | ** | 19.6 | 24.2 | 29.4 |
| Employee Benefits | ** | ** | ** | 0.4 | 1.3 | 3.0 |
| Direct Operating Expenses | ** | ** | ** | 2.7 | 5.4 | 8.7 |
| Music and Entertainment | ** | ** | ** | ** | 0.1 | 0.5 |
| Advertising and Promotion | ** | ** | ** | 1.0 | 3.5 | 5.5 |
| Utilities | ** | ** | ** | 2.7 | 3.5 | 4.7 |
| Administrative and General | ** | ** | ** | 1.1 | 3.6 | 9.6 |
| Repairs and Maintenance | ** | ** | ** | 1.0 | 1.6 | 2.3 |
| Total Controllable Expenses | ** | ** | ** | 37.2 | 44.3 | 52.0 |
| **Income Before Occupation Costs** | ** | ** | ** | 14.2 | 20.0 | 26.8 |
| **Occupation Costs** | | | | | | |
| Rent | ** | ** | ** | 4.3 | 7.0 | 9.0 |
| Property Taxes | ** | ** | ** | 0.2 | 0.7 | 1.1 |
| Other Taxes | ** | ** | ** | 0.6 | 2.0 | 3.3 |
| Property Insurance | ** | ** | ** | 0.7 | 1.1 | 2.0 |
| Total Occupation Costs | ** | ** | ** | 5.2 | 9.1 | 12.7 |
| **Income Before Interest and Depreciation** | ** | ** | ** | 5.1 | 11.4 | 20.0 |
| **Interest** | ** | ** | ** | 0.4 | 1.2 | 2.3 |
| **Depreciation** | ** | ** | ** | 1.6 | 2.6 | 4.6 |
| **Restaurant Profit** | ** | ** | ** | (1.2)% | 6.5% | 14.4% |

*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.
**Insufficient data.
****Sandwiches/hamburgers includes speciality sandwiches, salad bar, hamburgers, pizza, subs and deli.

| Menu Theme | | | | | |
|---|---|---|---|---|---|
| Mexican | | | Chicken | | |
| Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile |
| | | | | | |
| 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |
| •• | •• | •• | •• | •• | •• |
| | | | | | |
| 30.0 | 31.1 | 35.9 | 32.6 | 37.5 | 46.0 |
| •• | •• | •• | •• | •• | •• |
| 30.0 | 31.2 | 35.9 | 32.3 | 36.0 | 44.8 |
| 64.1 | 68.8 | 70.0 | 55.2 | 64.0 | 67.8 |
| •• | •• | •• | •• | •• | •• |
| 64.3 | 68.8 | 70.0 | 55.2 | 64.9 | 68.3 |
| | | | | | |
| •• | 25.7 | •• | 22.5 | 25.2 | 27.5 |
| •• | •• | •• | •• | 2.1 | •• |
| •• | 6.3 | •• | 3.7 | 5.4 | 15.4 |
| •• | •• | •• | •• | •• | •• |
| •• | 3.1 | •• | 0.9 | 3.5 | 7.6 |
| •• | 3.5 | •• | 2.4 | 3.5 | 5.7 |
| •• | 5.2 | •• | 1.5 | 3.5 | 6.8 |
| •• | 1.8 | •• | 1.2 | 1.7 | 2.2 |
| •• | 47.4 | •• | 33.6 | 47.2 | 53.2 |
| •• | 18.2 | •• | 9.2 | 15.8 | 22.7 |
| | | | | | |
| •• | 7.3 | •• | 4.5 | 6.7 | 10.2 |
| •• | •• | •• | •• | 0.4 | •• |
| •• | •• | •• | •• | •• | •• |
| •• | •• | •• | •• | 1.0 | •• |
| •• | 8.0 | •• | 5.0 | 6.8 | 10.8 |
| •• | 13.8 | •• | 1.4 | 8.1 | 14.1 |
| •• | •• | •• | •• | •• | •• |
| •• | 3.4 | •• | 1.6 | 3.7 | 8.2 |
| •• | 6.5 | •• | (5.6)% | 6.7% | 14.1% |

## Exhibit C-19
### Limited-Menu No Tableservice
### Statement of Income and Expenses—Amount Per Seat

| | Region | | | | | |
|---|---|---|---|---|---|---|
| | Northeast | | | North Central | | |
| | Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile |
| **Sales** | | | | | | |
| Food | $3,317 | $4,291 | $10,896 | $3,917 | $5,311 | $11,081 |
| Beverage | ** | ** | ** | ** | ** | ** |
| Total Sales | 3,325 | 5,079 | 11,710 | 4,192 | 5,311 | 10,456 |
| **Cost of Sales** | | | | | | |
| Food | 1,236 | 2,004 | 3,623 | 1,362 | 1,769 | 3,526 |
| Beverage | ** | ** | ** | ** | ** | ** |
| Total Cost of Sales | 1,346 | 2,028 | 4,098 | 1,376 | 1,817 | 3,162 |
| **Gross Profit** | 2,062 | 3,212 | 7,021 | 2,226 | 3,513 | 6,960 |
| **Other Income** | ** | ** | ** | 6 | 30 | 84 |
| Total Income | 2,062 | 3,220 | 7,143 | 2,500 | 3,554 | 6,966 |
| **Controllable Expenses** | | | | | | |
| Payroll | 728 | 1,208 | 2,134 | 1,088 | 1,520 | 2,479 |
| Employee Benefits | ** | 78 | ** | 67 | 117 | 193 |
| Direct Operating Expenses | ** | 468 | ** | 122 | 232 | 569 |
| Music and Entertainment | ** | ** | ** | ** | 8 | ** |
| Advertising and Promotion | 19 | 133 | 307 | 89 | 237 | 399 |
| Utilities | 173 | 198 | 309 | 174 | 240 | 322 |
| Administrative and General | ** | 283 | ** | 42 | 147 | 406 |
| Repairs and Maintenance | 39 | 98 | 156 | 48 | 68 | 121 |
| Total Controllable Expenses | 1,100 | 2,233 | 5,798 | 1,701 | 2,558 | 4,924 |
| **Income Before Occupation Costs** | 664 | 981 | 1,763 | 432 | 1,152 | 2,966 |
| **Occupation Costs** | | | | | | |
| Rent | 235 | 372 | 668 | 157 | 370 | 893 |
| Property Taxes | ** | ** | ** | 38 | 69 | 98 |
| Other Taxes | ** | ** | ** | 14 | 68 | 207 |
| Property Insurance | ** | 72 | ** | 37 | 73 | 129 |
| Total Occupation Costs | 268 | 367 | 1,049 | 162 | 282 | 745 |
| **Income Before Interest and Depreciation** | 177 | 642 | 779 | 259 | 825 | 1,955 |
| **Interest** | ** | ** | ** | 29 | 137 | 418 |
| **Depreciation** | ** | 196 | ** | 145 | 238 | 403 |
| **Restaurant Profit** | $ 101 | $ 456 | $ 711 | $ (152) | $ 253 | $1,171 |

**Insufficient data

| Region | | | | | |
|---|---|---|---|---|---|
| South | | | West | | |
| Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile |
| | | | | | |
| $3,582 | $7,639 | $12,576 | $2,835 | $6,736 | $15,214 |
| •• | •• | •• | •• | •• | •• |
| 3,767 | 9,360 | 13,098 | 3,079 | 6,736 | 15,214 |
| | | | | | |
| 1,424 | 2,787 | 4,618 | 759 | 2,204 | 5,027 |
| •• | •• | •• | •• | •• | •• |
| 1,432 | 3,418 | 4,811 | 934 | 2,854 | 4,691 |
| 2,299 | 5,610 | 8,818 | 1,913 | 4,233 | 8,594 |
| 4 | 28 | 143 | 4 | 37 | 161 |
| 2,342 | 5,725 | 8,892 | 1,937 | 4,233 | 8,594 |
| | | | | | |
| 845 | 2,066 | 3,534 | 520 | 1,578 | 2,979 |
| 16 | 77 | 285 | 23 | 86 | 379 |
| 242 | 501 | 938 | 99 | 233 | 1,387 |
| 5 | 7 | 33 | 3 | 6 | 33 |
| 60 | 303 | 613 | 38 | 160 | 463 |
| 153 | 289 | 497 | 77 | 187 | 342 |
| 105 | 554 | 1,361 | 44 | 209 | 907 |
| 61 | 139 | 253 | 55 | 113 | 324 |
| 1,535 | 3,632 | 6,843 | 1,157 | 2,546 | 5,611 |
| 682 | 1,475 | 2,763 | 303 | 1,072 | 2,003 |
| | | | | | |
| 272 | 512 | 1,143 | 164 | 347 | 591 |
| 14 | 50 | 98 | 11 | 19 | 108 |
| 21 | 92 | 255 | 19 | 82 | 343 |
| 47 | 100 | 211 | 37 | 75 | 138 |
| 382 | 664 | 1,762 | 211 | 457 | 1,055 |
| 222 | 641 | 1,532 | (38) | 478 | 1,224 |
| 56 | 129 | 301 | 7 | 103 | 192 |
| 132 | 326 | 487 | 75 | 204 | 348 |
| $ (34) | $ 331 | $1,075 | $ (46) | $ 245 | $1,394 |

## Exhibit C-20
### Limited-Menu No Tableservice
### Statement of Income and Expenses—Ratio to Total Sales*

| | Region | | | | | |
|---|---|---|---|---|---|---|
| | Northeast | | | North Central | | |
| | Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile |
| **Sales** | | | | | | |
| Food | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |
| Beverage | ** | ** | ** | ** | ** | ** |
| **Cost of Sales** | | | | | | |
| Food | 26.9 | 33.4 | 39.1 | 29.8 | 33.3 | 38.8 |
| Beverage | ** | ** | ** | ** | ** | ** |
| Total Cost of Sales | 27.0 | 33.4 | 38.8 | 29.8 | 33.7 | 39.2 |
| **Gross Profit** | 61.2 | 66.6 | 73.0 | 60.9 | 66.4 | 70.2 |
| **Other Income** | ** | 0.8 | ** | 0.2 | 0.8 | 1.9 |
| Total Income | 62.4 | 67.9 | 73.3 | 62.1 | 67.4 | 72.2 |
| **Controllable Expenses** | | | | | | |
| Payroll | 18.4 | 21.6 | 24.9 | 20.9 | 25.4 | 31.3 |
| Employee Benefits | 1.7 | 2.8 | 3.5 | 1.4 | 3.0 | 4.3 |
| Direct Operating Expenses | 2.6 | 4.2 | 8.2 | 2.4 | 4.0 | 6.6 |
| Music and Entertainment | ** | ** | ** | 0.1 | 0.2 | 0.7 |
| Advertising and Promotion | 0.3 | 0.6 | 2.8 | 0.5 | 2.5 | 5.4 |
| Utilities | 2.8 | 4.3 | 5.6 | 2.9 | 3.9 | 5.1 |
| Administrative and General | 1.2 | 2.2 | 6.7 | 0.9 | 1.4 | 4.1 |
| Repairs and Maintenance | 0.8 | 1.2 | 2.3 | 0.7 | 1.2 | 1.7 |
| Total Controllable Expenses | 33.5 | 38.4 | 43.3 | 35.2 | 40.2 | 48.8 |
| **Income Before Occupation Costs** | 15.1 | 28.5 | 35.2 | 15.2 | 22.0 | 30.5 |
| **Occupation Costs** | | | | | | |
| Rent | 5.0 | 8.7 | 12.8 | 4.2 | 8.2 | 13.5 |
| Property Taxes | ** | ** | ** | 0.3 | 0.9 | 1.4 |
| Other Taxes | ** | ** | ** | 0.3 | 1.3 | 4.0 |
| Property Insurance | 0.8 | 1.3 | 3.6 | 0.8 | 1.1 | 2.2 |
| Total Occupation Costs | 7.5 | 8.9 | 15.1 | 3.6 | 8.6 | 12.8 |
| **Income Before Interest and Depreciation** | 8.1 | 17.8 | 23.8 | 6.9 | 13.4 | 20.7 |
| **Interest** | ** | 0.7 | ** | 0.6 | 2.6 | 5.7 |
| **Depreciation** | 1.8 | 3.8 | 7.2 | 2.1 | 3.9 | 6.4 |
| **Restaurant Profit** | 4.3% | 12.8% | 21.1% | 0.3% | 7.3% | 16.9% |

*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.
**Insufficient data.

| Region | | | | | |
|---|---|---|---|---|---|
| South | | | West | | |
| Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile |
| 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |
| •• | •• | •• | •• | •• | •• |
| 28.9 | 33.2 | 37.8 | 29.7 | 31.8 | 37.3 |
| •• | •• | •• | •• | •• | •• |
| 29.7 | 33.2 | 37.0 | 30.0 | 31.9 | 39.1 |
| 63.0 | 66.9 | 70.3 | 61.0 | 68.1 | 70.0 |
| 0.1 | 0.6 | 1.7 | 0.1 | 0.2 | 2.4 |
| 63.3 | 67.7 | 71.2 | 61.0 | 68.2 | 70.3 |
| 20.3 | 23.7 | 27.1 | 19.2 | 24.9 | 28.7 |
| 0.4 | 2.1 | 3.2 | 0.7 | 2.6 | 4.3 |
| 2.5 | 4.8 | 7.0 | 2.1 | 3.7 | 9.8 |
| 0.1 | 0.1 | 0.6 | •• | 0.1 | 0.7 |
| 0.5 | 2.6 | 5.1 | 0.7 | 3.1 | 4.5 |
| 2.9 | 3.6 | 4.7 | 2.5 | 3.0 | 3.6 |
| 1.5 | 3.1 | 9.0 | 1.3 | 4.0 | 8.3 |
| 0.9 | 1.7 | 2.3 | 1.2 | 1.7 | 2.7 |
| 35.5 | 44.9 | 51.1 | 33.3 | 40.1 | 55.4 |
| 16.4 | 21.1 | 29.4 | 12.8 | 23.4 | 34.5 |
| 5.3 | 8.8 | 11.5 | 5.3 | 7.1 | 10.4 |
| 0.2 | 0.5 | 1.0 | 0.1 | 0.2 | 0.7 |
| 0.3 | 1.5 | 2.5 | 0.2 | 2.0 | 4.2 |
| 0.7 | 1.3 | 2.1 | 0.7 | 1.2 | 1.9 |
| 6.9 | 10.1 | 15.2 | 6.1 | 9.7 | 14.1 |
| 2.9 | 10.1 | 18.3 | 2.4 | 15.5 | 25.7 |
| 0.8 | 1.6 | 2.6 | 0.2 | 0.8 | 3.3 |
| 2.0 | 4.0 | 5.9 | 1.8 | 3.0 | 4.3 |
| (1.5)% | 5.3% | 13.3% | (2.1)% | 7.2% | 21.5% |

# SECTION D—CAFETERIAS

**Highlights**

- The average check was $3.48 and daily seat turnover was 2.4.
- Median total sales were $96 per square foot-or $3,381 as an amount per seat.
- Restaurant profit was 4 percent in 1987.
- The median total cost of sales was $1,139 per seat, or 36.4 percent of total sales.

**Characteristics**

- The ratio of establishments with a sales volume of less than $750,000 to those with $750,000 and above is about fifty-fifty.
- More than 40 percent offer both food and beverage.
- The cafeterias category has a median of 17 full-time employees and 18 part-time workers (less than 35 hours per week.)

## Exhibit D-1
### Composition of Participating Cafeteria—Full Menu Restaurants
### Number of Respondents: 37

| | Percentage of Respondents |
|---|---|
| **Type of Establishment:** | |
| Food Only | 56.8% |
| Food and Beverage | 43.2 |
| **Sales Volume** | |
| Under $750,000 | 51.3% |
| $750,000 and Over | 48.7 |

## Exhibit D-2
Cafeteria—Full Menu
Average Check

| | Total | | |
|---|---|---|---|
| | Lower Quartile | Median | Upper Quartile |
| **All Restaurants** | $2.55 | $3.48 | $4.74 |
| **Type of Establishment** | | | |
| Food Only | $2.78 | $3.48 | $4.14 |
| Food and Beverage | 2.14 | 3.48 | 5.61 |
| **Sales Volume** | | | |
| Under $750,000 | $2.24 | $3.14 | $4.27 |
| $750,000 and Over | 2.94 | 3.85 | 5.25 |

## Exhibit D-3
Cafeteria—Full Menu
Average Daily Seat Turnover

| | Total | | |
|---|---|---|---|
| | Lower Quartile | Median | Upper Quartile |
| **All Restaurants** | 1.7 | 2.4 | 4.5 |
| **Type of Establishment** | | | |
| Food Only | 1.7 | 2.5 | 5.1 |
| Food and Beverage | 1.7 | 2.2 | 3.4 |
| **Sales Volume** | | | |
| Under $750,000 | 1.7 | 2.5 | 5.0 |
| $750,000 and Over | 1.6 | 2.4 | 4.4 |

## Exhibit D-4
Cafeteria—Full Menu
Earnings Ratio

| | Total | | |
|---|---|---|---|
| | Lower Quartile | Median | Upper Quartile |
| **All Restaurants** | (3.1)% | 3.7% | 13.2% |
| **Type of Establishment** | | | |
| Food Only | 0.4 | 5.9 | 17.1 |
| Food and Beverage | (12.3) | 0.4 | 9.8 |
| **Sales Volume** | | | |
| Under $750,000 | (6.8) | 6.6 | 16.3 |
| $750,000 and Over | (1.6)% | 2.7% | 10.9% |

## Exhibit D-5
### Cafeteria—Full Menu
### Cost Per Dollar of Sales*

| | Total Cost of Sales | Total Payroll | Prime Cost |
|---|---|---|---|
| **All Restaurants** | 35.7¢ | 31.0¢ | 68.0¢ |
| **Type of Establishment** | | | |
| Food Only | 35.1¢ | 31.0¢ | 68.0¢ |
| Food and Beverage | 36.7 | 32.6 | 69.8 |
| **Sales Volume** | | | |
| Under $750,000 | 36.0¢ | 30.2¢ | 68.0¢ |
| $750,000 and Over | 34.2 | 32.9 | 68.1 |

*All amounts are medians.

## Exhibit D-6
### Cafeteria—Full Menu
### Number of Employees*

| | Number of Employees Per Restaurant | | |
|---|---|---|---|
| | Full-Time | Part-Time (20–35 Hours) | Part-Part-Time (Under 20 Hours) |
| **All Restaurants** | 17.0 | 8.0 | 10.0 |
| **Type of Establishment** | | | |
| Food Only | 20.0 | 8.0 | 14.0 |
| Food and Beverage | 10.0 | 8.0 | 10.0 |
| **Sales Volume** | | | |
| Under $750,000 | 10.0 | 2.0 | ** |
| $750,000 and Over | 38.5 | 20.0 | 12.0 |

*All amounts are medians.
**Insufficient data.

## Exhibit D-7
### Cafeteria—Full Menu
### Employee Information*

| | Full-Time Equivalent Employees | | | Amount Per Full-Time Equivalent Employee | |
|---|---|---|---|---|---|
| | Total | Per 100 Restaurant Seats | Per 100 Average Daily Covers | Total Sales | Total Payroll |
| **All Restaurants** | 31.4 | 10.8 | 4.4 | $29,778 | $ 9,524 |
| **Type of Establishment** | | | | | |
| Food Only | 32.8 | 11.7 | 4.3 | $27,761 | $ 8,388 |
| Food and Beverage | 30.0 | 8.5 | 4.7 | 31,343 | 10,351 |
| **Sales Volume** | | | | | |
| Under $750,000 | 11.8 | 9.5 | 3.5 | $31,343 | $10,467 |
| $750,000 and Over | 50.0 | 13.0 | 5.0 | 27,740 | 8,388 |

*All amounts are medians.

## Exhibit D-8

### Cafeteria—Full Menu

### Statement of Income and Expenses—Amount Per Square Foot

| | All Restaurants | | | Sales Volume* | |
|---|---|---|---|---|---|
| | Lower Quartile | Median | Upper Quartile | Under $750,000 | $750,000 and Over |
| **Total Sales** | $72 | $ 96 | $220 | $ 90 | $116 |
| **Gross Profit** | 44 | 62 | 137 | 59 | 74 |
| **Occupation Costs** | | | | | |
| Rent | $ 4.68 | $ 7.92 | $ 16.16 | $ 8.09 | $ 7.85 |
| Property Taxes | .15 | .92 | 2.03 | .73 | 1.56 |
| Other Taxes | .48 | 2.62 | 5.19 | 2.62 | ** |
| Property Insurance | 1.13 | 1.50 | 2.70 | 1.80 | ** |
| Total Occupation Costs | $ 6.13 | $ 11.42 | $ 17.60 | $ 11.96 | $ 10.94 |

*All amounts are medians unless otherwise stated.
**Insufficient data.

## Exhibit D-9

### Cafeteria—Full Menu

### Statement of Income and Expenses—All Restaurants

| | All Restaurants | | | | | |
|---|---|---|---|---|---|---|
| | Amount Per Seat | | | Ratio to Total Sales* | | |
| | Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile |
| **Sales** | | | | | | |
| Food | $1,591 | $2,782 | $4,641 | 91.1% | 100.0% | 100.0% |
| Beverage | 82 | 358 | 582 | 3.1 | 9.9 | 21.1 |
| Total Sales | 2,109 | 3,381 | 5,177 | •• | •• | •• |
| **Cost of Sales** | | | | | | |
| Food | 684 | 1,136 | 1,658 | 31.9 | 36.9 | 40.3 |
| Beverage | 47 | 139 | 182 | 23.9 | 28.0 | 38.8 |
| Total Cost of Sales | 722 | 1,139 | 1,688 | 31.6 | 36.4 | 40.2 |
| **Gross Profit** | 1,418 | 2,065 | 3,273 | 59.8 | 63.6 | 68.4 |
| **Other Income** | 8 | 21 | 253 | 0.3 | 0.7 | 8.6 |
| Total Income | 1,485 | 2,076 | 3,586 | 61.1 | 65.1 | 69.5 |
| **Controllable Expenses** | | | | | | |
| Payroll | 566 | 872 | 1,300 | 22.0 | 27.9 | 36.4 |
| Employee Benefits | 52 | 89 | 131 | 1.4 | 3.0 | 5.5 |
| Direct Operating Expenses | 88 | 163 | 353 | 3.6 | 6.5 | 8.6 |
| Music and Entertainment | 2 | 4 | 37 | 0.1 | 0.2 | 1.5 |
| Advertising and Promotion | 10 | 35 | 120 | 0.4 | 1.2 | 3.2 |
| Utilities | 80 | 129 | 240 | 3.0 | 3.9 | 5.5 |
| Administrative and General | 25 | 68 | 139 | 0.9 | 2.2 | 3.7 |
| Repairs and Maintenance | 31 | 62 | 92 | 1.0 | 1.6 | 2.2 |
| Total Controllable Expenses | 960 | 1,419 | 2,722 | 39.2 | 46.1 | 57.4 |
| **Income Before Occupation Costs** | 216 | 508 | 884 | •• | •• | •• |
| **Occupation Costs** | | | | | | |
| Rent | 143 | 232 | 506 | 5.0 | 7.9 | 10.3 |
| Property Taxes | 9 | 24 | 46 | 0.2 | 0.7 | 1.3 |
| Other Taxes | 13 | 44 | 151 | 0.4 | 2.1 | 6.9 |
| Property Insurance | 24 | 42 | 62 | 0.9 | 1.4 | 2.4 |
| Total Occupation Costs | 184 | 286 | 700 | 5.8 | 10.1 | 14.7 |
| **Income Before Interest and Depreciation** | 4 | 199 | 815 | •• | •• | •• |
| **Interest** | 9 | 28 | 222 | 0.3 | 1.3 | 6.2 |
| **Depreciation** | 40 | 88 | 175 | 1.1 | 2.9 | 5.1 |
| **Restaurant Profit** | $ (93) | $ 90 | $ 659 | (4.1)% | 4.0% | 16.2% |

*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.
**Insufficient data.

## Exhibit D-10

### Cafeteria—Full Menu

### Statement of Income and Expenses—Amount Per Seat

| | Type of Establishment | | | | | |
|---|---|---|---|---|---|---|
| | Food Only | | | Food and Beverage | | |
| | Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile |
| **Sales** | | | | | | |
| Food | $2,214 | $3,242 | $5,177 | $1,476 | $2,319 | $4,490 |
| Beverage | N/A | N/A | N/A | 82 | 358 | 582 |
| Total Sales | 2,214 | 3,242 | 5,177 | 1,655 | 3,381 | 5,475 |
| **Cost of Sales** | | | | | | |
| Food | 724 | 1,136 | 1,688 | 495 | 1,082 | 1,567 |
| Beverage | N/A | N/A | N/A | 47 | 139 | 182 |
| Total Cost of Sales | 724 | 1,136 | 1,688 | 717 | 1,233 | 1,757 |
| **Gross Profit** | 1,444 | 2,099 | 3,273 | 1,016 | 2,065 | 3,672 |
| **Other Income** | •• | 15 | •• | •• | •• | •• |
| Total Income | 1,450 | 2,099 | 3,586 | 1,485 | 2,076 | 3,672 |
| **Controllable Expenses** | | | | | | |
| Payroll | 577 | 956 | 1,050 | 499 | 829 | 1,304 |
| Employee Benefits | 58 | 90 | 131 | 22 | 71 | 392 |
| Direct Operating Expenses | 89 | 183 | 382 | 59 | 153 | 480 |
| Music and Entertainment | •• | 3 | •• | •• | 27 | •• |
| Advertising and Promotion | 23 | 48 | 120 | 1 | 23 | 176 |
| Utilities | 105 | 174 | 291 | 53 | 99 | 139 |
| Administrative and General | 26 | 77 | 180 | 24 | 62 | 125 |
| Repairs and Maintenance | 29 | 62 | 89 | 24 | 74 | 155 |
| Total Controllable Expenses | 1,177 | 1,438 | 2,233 | 921 | 1,400 | 4,097 |
| **Income Before Occupation Costs** | 220 | 532 | 885 | 186 | 400 | 759 |
| **Occupation Costs** | | | | | | |
| Rent | 148 | 274 | 542 | 125 | 230 | 368 |
| Property Taxes | 9 | 24 | 38 | •• | 28 | •• |
| Other Taxes | •• | •• | •• | •• | •• | •• |
| Property Insurance | 20 | 31 | 50 | •• | 51 | •• |
| Total Occupation Costs | 80 | 261 | 696 | 238 | 302 | 822 |
| **Income Before Interest and Depreciation** | 90 | 267 | 830 | (116) | 57 | 498 |
| **Interest** | •• | 12 | •• | 17 | 31 | 1,050 |
| **Depreciation** | 30 | 77 | 142 | 40 | 98 | 527 |
| **Restaurant Profit** | $ 5 | $ 102 | $ 715 | $ (660) | $ 16 | $ 411 |

N/A — Not applicable
•• Insufficient data

## Exhibit D-11
### Cafeteria—Full Menu
### Statement of Income and Expenses—Ratio to Total Sales*

| | Type of Establishment | | | | | |
|---|---|---|---|---|---|---|
| | Food Only | | | Food and Beverage | | |
| | Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile |
| **Sales** | | | | | | |
| Food | 100.0% | 100.0% | 100.0% | 79.0% | 90.6% | 98.7% |
| Beverage | N/A | N/A | N/A | 3.1 | 9.9 | 21.1 |
| **Cost of Sales** | | | | | | |
| Food | 31.1 | 36.1 | 39.0 | 34.3 | 37.1 | 41.5 |
| Beverage | N/A | N/A | N/A | 23.9 | 28.0 | 38.8 |
| Total Cost of Sales | 31.1 | 36.1 | 39.0 | 33.9 | 37.2 | 41.6 |
| **Gross Profit** | 61.0 | 63.9 | 68.9 | 58.4 | 62.8 | 66.1 |
| **Other Income** | ** | 0.3 | ** | ** | ** | ** |
| Total Income | 61.1 | 64.5 | 69.4 | 61.3 | 65.8 | 73.0 |
| **Controllable Expenses** | | | | | | |
| Payroll | 21.2 | 27.0 | 34.7 | 23.0 | 30.8 | 41.2 |
| Employee Benefits | 1.4 | 3.0 | 5.4 | 1.1 | 3.4 | 7.0 |
| Direct Operating Expenses | 3.6 | 6.5 | 9.3 | 2.4 | 6.4 | 9.3 |
| Music and Entertainment | ** | 0.1 | ** | ** | 1.2 | ** |
| Advertising and Promotion | 0.6 | 1.1 | 3.5 | 0.1 | 1.4 | 3.5 |
| Utilities | 3.0 | 4.4 | 6.8 | 1.0 | 3.8 | 4.8 |
| Administrative and General | 0.9 | 3.1 | 3.9 | 0.7 | 2.2 | 3.5 |
| Repairs and Maintenance | 0.8 | 1.5 | 1.8 | 1.3 | 2.0 | 3.2 |
| Total Controllable Expenses | 35.8 | 44.8 | 53.3 | 40.3 | 49.2 | 62.5 |
| **Income Before Occupation Costs** | 11.6 | 16.2 | 30.7 | 8.2 | 17.7 | 29.8 |
| **Occupation Costs** | | | | | | |
| Rent | 5.0 | 6.0 | 9.8 | 4.7 | 8.9 | 13.1 |
| Property Taxes | 0.2 | 0.6 | 0.9 | ** | 1.1 | ** |
| Other Taxes | ** | ** | ** | ** | ** | ** |
| Property Insurance | 0.7 | 1.1 | 1.6 | ** | 2.4 | ** |
| Total Occupation Costs | 2.5 | 6.6 | 12.1 | 7.6 | 13.4 | 16.4 |
| **Interest** | ** | 0.4 | ** | 0.5 | 1.5 | 15.5 |
| **Depreciation** | 0.7 | 2.2 | 4.9 | 2.2 | 4.1 | 7.0 |
| **Restaurant Profit** | 0.4% | 6.3% | 19.5% | (12.3)% | 1.2% | 12.6% |

N/A — Not applicable.
*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.
**Insufficient data.

## Exhibit D-12

### Cafeteria—Full Menu

### Statement of Income and Expenses—Amount Per Seat

| | Sales Volume ($000) | | | | | |
|---|---|---|---|---|---|---|
| | Under $750 | | | $750 and Over | | |
| | Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile |
| **Sales** | | | | | | |
| Food | $1,611 | $3,248 | $4,568 | $1,591 | $2,618 | $5,244 |
| Beverage | •• | •• | •• | •• | •• | •• |
| Total Sales | 2,127 | 3,599 | 4,588 | 1,655 | 3,042 | 6,584 |
| **Cost of Sales** | | | | | | |
| Food | 636 | 1,136 | 1,658 | 699 | 1,183 | 1,690 |
| Beverage | •• | •• | •• | •• | •• | •• |
| Total Cost of Sales | 722 | 1,136 | 1,670 | 700 | 1,162 | 2,011 |
| **Gross Profit** | 1,323 | 2,301 | 2,919 | 994 | 1,897 | 4,459 |
| **Other Income** | •• | •• | •• | 8 | 21 | 273 |
| Total Income | 1,323 | 2,391 | 2,919 | 1,466 | 1,903 | 4,475 |
| **Controllable Expenses** | | | | | | |
| Payroll | 566 | 887 | 1,195 | 469 | 775 | 2,038 |
| Employee Benefits | 22 | 72 | 399 | 58 | 89 | 125 |
| Direct Operating Expenses | 88 | 183 | 292 | 75 | 152 | 382 |
| Music and Entertainment | •• | •• | •• | •• | 4 | •• |
| Advertising and Promotion | 3 | 26 | 176 | 23 | 46 | 112 |
| Utilities | 60 | 110 | 196 | 111 | 153 | 242 |
| Administrative and General | 20 | 69 | 143 | 31 | 66 | 124 |
| Repairs and Maintenance | 32 | 62 | 87 | 21 | 51 | 96 |
| Total Controllable Expenses | 930 | 1,317 | 1,943 | 1,025 | 1,488 | 3,528 |
| **Income Before Occupation Costs** | 227 | 485 | 870 | 172 | 532 | 967 |
| **Occupation Costs** | | | | | | |
| Rent | 147 | 218 | 766 | 125 | 254 | 398 |
| Property Taxes | 5 | 24 | 45 | •• | 23 | •• |
| Other Taxes | •• | 72 | •• | •• | •• | •• |
| Property Insurance | 31 | 51 | 82 | •• | 30 | •• |
| Total Occupation Costs | 221 | 286 | 771 | 158 | 280 | 696 |
| **Income Before Interest and Depreciation** | (89) | 215 | 815 | 39 | 182 | 882 |
| **Interest** | 8 | 31 | 438 | •• | •• | •• |
| **Depreciation** | 46 | 109 | 215 | 23 | 54 | 170 |
| **Restaurant Profit** | $ (187) | $ 76 | $ 637 | $ (14) | $ 136 | $ 863 |

••Insufficient data

## Exhibit D-13

### Cafeteria—Full Menu

### Statement of Income and Expenses—Ratio to Total Sales*

| | Sales Volume ($000) | | | | | |
|---|---|---|---|---|---|---|
| | Under $750 | | | $750 and Over | | |
| | Lower Quartile | Median | Upper Quartile | Lower Quartile | Median | Upper Quartile |
| **Sales** | | | | | | |
| Food | 91.1% | 100.0% | 100.0% | 89.8% | 100.0% | 100.0% |
| Beverage | •• | •• | •• | •• | •• | •• |
| **Cost of Sales** | | | | | | |
| Food | 34.0 | 37.0 | 40.3 | 30.6 | 36.1 | 41.0 |
| Beverage | •• | •• | •• | •• | •• | •• |
| Total Cost of Sales | 33.9 | 36.9 | 39.1 | 30.5 | 35.9 | 44.2 |
| **Gross Profit** | 60.9 | 63.1 | 66.1 | 55.8 | 64.1 | 69.5 |
| **Other Income** | •• | •• | •• | 0.3 | 0.6 | 20.3 |
| Total Income | 60.9 | 64.4 | 68.6 | 61.8 | 69.3 | 74.1 |
| **Controllable Expenses** | | | | | | |
| Payroll | 21.4 | 27.9 | 32.2 | 22.4 | 29.9 | 39.3 |
| Employee Benefits | 0.7 | 2.6 | 7.0 | 2.2 | 3.1 | 5.5 |
| Direct Operating Expenses | 2.7 | 6.8 | 8.6 | 4.0 | 5.9 | 9.1 |
| Music and Entertainment | •• | •• | •• | •• | 0.1 | •• |
| Advertising and Promotion | 0.2 | 1.0 | 4.4 | 0.6 | 1.3 | 3.2 |
| Utilities | 1.3 | 3.6 | 4.9 | 3.5 | 4.4 | 6.7 |
| Administrative and General | 0.5 | 2.2 | 5.8 | 1.4 | 2.3 | 3.5 |
| Repairs and Maintenance | 1.5 | 1.8 | 2.4 | 0.8 | 1.4 | 2.1 |
| Total Controllable Expenses | 35.5 | 44.8 | 52.3 | 43.8 | 52.5 | 62.7 |
| **Income Before Occupation Costs** | 10.6 | 19.5 | 30.5 | 7.6 | 16.2 | 32.6 |
| **Occupation Costs** | | | | | | |
| Rent | 4.9 | 10.0 | 13.1 | 5.0 | 5.1 | 9.0 |
| Property Taxes | 0.2 | 0.7 | 1.2 | •• | 0.6 | •• |
| Other Taxes | •• | 2.4 | •• | •• | •• | •• |
| Property Insurance | 1.2 | 1.5 | 2.4 | •• | 1.1 | •• |
| Total Occupation Costs | 6.4 | 12.9 | 16.2 | 5.3 | 7.3 | 12.5 |
| **Interest** | 0.2 | 1.0 | 10.7 | •• | •• | •• |
| **Depreciation** | 1.9 | 3.8 | 6.7 | 0.8 | 2.2 | 4.0 |
| **Restaurant Profit** | (6.9)% | 4.0% | 18.9% | (1.1)% | 4.1% | 13.2% |

*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.
**Insufficient data.

# EXPLANATION OF TERMS*

**Food sales**

This category includes revenue derived from the sale of food in the restaurant. Food sales also include the sale of coffee, tea, milk and fruit juices, which usually are served as part of a meal. If there is no service of liquor, beer or wines, the soft drink sales also would be included in this category.

**Beverage sales**

This category includes revenue from the sale of wine, spirits, liqueurs, beer, ale and soft drinks. These sales do not include coffee, tea, milk or fruit juices, which normally are served with meals and, therefore, are considered food.

**Prime cost**

Prime cost is the total of the following: cost of food sold, cost of beverage sold and the associated payroll costs and employee benefit expenses.

**Payroll**

This category includes the regular salaries and wages, extra wages, overtime, vacation pay and any commission or bonus payments made to employees. The entire restaurant payroll generally is included under this category.

**Employee benefits**

This category includes Federal Retirement (Social Security) Tax (FICA), Federal and State Unemployment Taxes and State Health Insurance Tax. Other items considered benefits are Workmen's Compensation Insurance Premiums, Welfare Plan Payments, Pension Plan Payments, Accident and Health Insurance Premiums and Hospitalization, Blue Cross, Blue Shield and Group Insurance Premiums. Also listed under employee benefits are education expenses, Christmas parties, employee sports activities, credit union, awards and prizes, and transportation and housing.

**Earnings ratio**

The earnings ratio is calculated by dividing an operation's income or loss before income tax by its total sales.

**Productivity index**

The productivity index is calculated by dividing a restaurant's total sales by its total payroll.

**Direct operating expenses**

Expenses directly involved in providing service to the customer, such as uniforms, laundry, linen, china, and cleaning and paper supplies are considered operating expenses. Also included are utensils, kitchen fuel, menus and drink lists, flowers and decorations, contract cleaning, auto or truck expense, parking, and licenses and permits.

**Advertising and promotion**

This group of expenses includes selling and promotion expenses, such as direct mail and entertainment costs in promotion of business (including gratis meals to customers). Also, the cost of advertising through newspapers, magazines or trade journals; outdoor signs and radio and television are included. Public relations and publicity (including fees and commissions to advertising or promotional agencies) and franchising fees and royalties are found in this category.

**Utilities**

This section is comprised of the cost of all fuel except that charged to direct operating expenses in the account "kitchen fuel." Water, ice and refrigeration supplies and the removal of waste are also included. The cost of oils, boiler compound, fuses, grease and other supplies plus any small tools used in the operation or maintenance of the mechanical and electrical equipment should also be charged to this account.

**Administrative and general**

This group of expenses is commonly considered "overhead," and includes items that are necessary to the operation of the business rather than those connected directly with the service and comfort of the customer. This account should be charged with the cost of all printed matter not devoted to advertising and promotion, such as accounting forms, account books, restaurant checks, office supplies, cash register and other checking supplies, letterheads, bills and envelopes. All postage, except amounts applicable to advertising should be charged here. The cost of telephone equipment rental, local and long distance calls and telegrams should be charged to this account with the exception of calls chargeable to marketing. Other items charged to this account are management fees, data processing costs, dues and subscriptions and insurance costs (other than those included as employee benefits or fire and extended coverage on the premises and contents). Commission on credit card charges, collection fees, cash shortages, professional dues and protective services are also considered A & G expenses.

**Repairs and maintenance**

The following items are repairs and maintenance expenses: painting and decorating; plastering; upholstering; mending curtains; and maintenance contracts on elevators, signs and office machinery. Repairs to dining room furniture, refrigeration, air conditioning, buildings, floors, plumbing and heating are charged to this category as well. Repairs to dishwashing and sanitation equipment, kitchen equipment and office equipment are also included here.

**Occupation costs**

These expenses, together with interest and depreciation charges, are the costs of readying the premises for operations. These are sometimes called "fixed charges" since they usually are determined by the financial setup of the restaurant and not by the trend of its business. Rent, taxes and property insurance are occupation costs.

*The definitions and examples have been taken from *Uniform System of Accounts for Restaurants*, 1983 revised edition.

# ANALYZE YOUR OPERATION

A periodic analysis of your restaurant's financial performance may provide some early warning signs of potential problems. Food costs or payroll may be inching up month by month. Some controllable expenses could be increasing while others are decreasing.

Day-to-day changes in your costs may be small and could go unnoticed. However, examination on a regular basis could uncover undesirable trends, allowing you to take corrective action and control situations that could lead to a crisis. That is the key to effective management.

To help you toward better management, we have included on the following page a worksheet designed to help you analyze how well your restaurant is performing in comparison with the rest of the industry. Follow these simple instructions for completing the worksheet:

1. Enter your financial data in the first column.

2. Compute the percentages for column 2 by dividing the amounts by total sales. (Note—Where food and beverage sales are broken down separately, compute percentage of food cost by dividing cost of food by food sales; for the beverage cost percentage, divide cost of beverage sales by beverage sales.)

3. Calculate the supplementary statistics in accordance with the formulas given on the worksheet.

4. List the appropriate comparative percentages or ratios from this report in column 3.

5. Compute the variances by dividing the difference between the figures in column 2 and column 3 by the figures in column 3. Multiply the result by 100 to express the variance as a percentage.

6. If the variance is greater than plus or minus 10 percent, further analysis should be made to determine the reason for that variance.

## WORKSHEET

Complete and Compare
Statement of Income and Expenses

| | Your Figures (Dollars) | Your Figures (% of Sales) | Restaurant Industry Report | Variance + or − |
|---|---|---|---|---|
| **Sales** | | | | |
| Food | $ | % | % | |
| Beverage | $ | % | % | |
| Total sales | $ | % | % | |
| **Cost of sales** | | | | |
| Food | $ | % | % | |
| Beverages | $ | % | % | |
| Total cost of sales | $ | % | % | |
| **Gross profit** | $ | % | % | |
| **Other income** | $ | % | % | |
| Total income | $ | % | % | |
| **Controllable expenses** | | | | |
| Payroll | $ | % | % | |
| Employee benefits | $ | % | % | |
| Direct operating expenses | $ | % | % | |
| Music and entertainment | $ | % | % | |
| Advertising and promotion | $ | % | % | |
| Utilities | $ | % | % | |
| Administrative and general | $ | % | % | |
| Repairs and maintenance | $ | % | % | |
| Total controllable expenses | $ | % | % | |
| **Income before occupation costs** | $ | % | % | |
| Rent | $ | % | % | |
| Property Taxes | $ | % | % | |
| Other Taxes | $ | % | % | |
| Property Insurance | $ | % | % | |
| **Income before interest and depreciation** | $ | % | % | |
| **Interest** | $ | % | % | |
| **Depreciation** | $ | % | % | |
| **Restaurant Profit** | $ | % | % | |

| **Supplemental Operating Information** | Your Figures | Restaurant Report | Variance + or − |
|---|---|---|---|
| **Sales per seat** | | | |
| Food | $ | $ | |
| Beverage | $ | $ | |
| Total | $ | $ | |
| **Average receipt per cover (total sales ÷ covers)** | $ | $ | |
| **Daily seat turnover (covers ÷ seats ÷ 365 days)** | times | times | |
| **Index of productivity [sales ÷ (payroll + benefits)]** | times | times | |

**Note to participants:**

Please answer all questions as completely as possible. If you do not know the exact answer, we will gladly accept your best estimate. Please be sure to complete the general information in Section I.

All numbers should be expressed as whole dollars-no fractions or decimals should be entered. If you do not use whole dollars in your accounting statements, then round off the numbers by dropping all pennies when the amount ends in 49 cents or less or adding 1 to the dollars when the amount ends in 50 cents or more.

This year we are requesting two years' information on the income statement. We want to make comparisons of 1987 and 1986 financial data. We request the 1986 data even if you participated last year. If you have been opened less than two years, or if the previous 12 months' of information is not available, only fill out the income statement for last year. All income statements will be used for the main body of the study, while those providing two years' information will also be presented in a special year-over-year analysis.

This questionnaire has been specifically designed to collect information relating to an individual restaurant's operation. It is vitally important, therefore, that **income statement information pertain to a single restaurant and not to a chain of restaurants. Restaurants that are part of multi-unit operations (two or more) should report information for individual establishments, including allocated costs and revenues.**

We would like to thank you in advance for your cooperation in the completion of this questionnaire. If you would like to receive a free copy of the completed study, please give your name and address in the space provided below. (Copies of the study for non-respondents will be available for a fee.)

Should you have any questions regarding the completion of this questionnaire, please feel free to contact Eileen Eskin of Laventhol & Horwath at (215) 299-8644.

IMPORTANT

WHO SHOULD COMPLETE THIS QUESTIONNAIRE

| If you: | You should: |
|---|---|
| (1) Own/Operate/Manage a single restaurant. | Complete the questionnaire. |
| (2) Own/Operate/Manage two or more restaurants. | Complete a questionnaire for each unit in operation or for as many units as possible. (Photocopies are acceptable.) |
| (3) Do not have access to the financial information for your company. | Forward the questionnaire to the appropriate accounting/ financial department for completion. |

To receive a complimentary copy of the final study, you must complete the entire questionnaire and supply your name and address in the space provided below. (Please print.)

_____

_____

_____

**SECTION I. GENERAL**—The following information will allow for analysis of your operating statements by several categories of variables. Please complete by checking or filling in the appropriate areas.

1. STATE & COUNTY IN WHICH RESTAURANT IS LOCATED

   _____

2. RESTAURANT LOCATION (check one)

   ☐ Urban
   ☐ Suburban
   ☐ Rural

3. TYPE OF OWNERSHIP (check one)

   ☐ Sole Proprietorship
   ☐ Partnership
   ☐ Public Corporation
   ☐ Private Corporation

4. TYPE OF ORGANIZATION

   ☐ Independent (operates one unit)
   ☐ Multi-Unit (two or more units operated)

5. ARE YOU A FRANCHISE OPERATION?

   ☐ Yes ☐ No

6. PRIMARY TYPE OF BUSINESS (check one)

   ☐ Cafeteria - Full menu
   ☐ Limited Menu - No Tableservice (Fast Food)
   ☐ Full Menu - Tableservice
   ☐ Limited Menu - Tableservice
   ☐ Caterer
   ☐ Other (Please Specify) _____

7. LIQUOR SERVICE (check one)

   ☐ Beer and/or Wine
   ☐ Full Liquor Service
   ☐ No Alcoholic Beverages

8. PRIMARY MENU ITEM or ETHNIC IDENTIFICATION

   _____

9. SITE ON WHICH THIS RESTAURANT IS LOCATED (check one)

   | | | |
   |---|---|---|
   | Land | Owned ☐ | Leased ☐ |
   | Building | Owned ☐ | Leased ☐ |

10. NUMBER OF YEARS THIS RESTAURANT HAS BEEN IN BUSINESS: (check one)

    ☐ Under 2 years ☐ 5 to 10 years
    ☐ 2 to 5 years ☐ Over 10 years

11. IS THIS RESTAURANT LOCATED IN/ATTACHED TO: (check one):

    ☐ A Hotel
    ☐ A Shopping Center or Mall
    ☐ An Office Building
    ☐ A Transportation Center (airplane, train station...)
    ☐ Club (social, athletic, country...)
    ☐ Other (please specify) _____

    ☐ Nothing - The Sole Occupant of a Building

12. NUMBER OF SEATS: (complete all applicable)

    _____ Dining Room
    _____ Bar or Lounge
    _____ Banquet Rooms
    _____ Total Seats

13. SIZE OF RESTAURANT: (provide best estimate)

    _____ Square feet of total area (including preparation and storage)
    _____ Square feet of dining area only
    _____ Square feet of kitchen area

14. CHECK IF THIS RESTAURANT IS OPEN FOR:

    ☐ Breakfast
    ☐ Lunch
    ☐ Dinner
    ☐ 24 hours

15. NUMBER OF CUSTOMERS SERVED FOR THE YEAR? (provide best estimate)

    _____ Number of customers served

16. INCLUDING THE MANAGER, WHAT IS THE AVERAGE NUMBER OF PAID FOOD SERVICE EMPLOYEES THAT WORK DURING A TYPICAL WEEK?

    _____ Full Time
    _____ Part Time—20 to 35 hours
    _____ Part Time—Less than 20 hours

17. HOW MANY W-2s DID YOUR RESTAURANT SEND OUT LAST YEAR? _____

_____ (1)
_____ (2)
_____ (3)
_____ (4)
_____ (5)
_____ (6)
_____ (7)
_____ (8)
_____ (9A)
_____ (9B)
_____ (10)
_____ (11)
_____ (12A)
_____ (12B)
_____ (12C)
_____ (12D)
_____ (13A)
_____ (13B)
_____ (13C)
_____ (14)
_____ (15)
_____ (16A)
_____ (16B)
_____ (16C)
_____ (17)

PLEASE SUBMIT DATA FOR TWELVE MONTH PERIODS ONLY

**SECTION II. STATEMENT OF INCOME AND EXPENSES**

If you wish, you may submit a copy of your year-end operating statement in your existing format and this section will be completed for you.

PLEASE USE WHOLE DOLLAR AMOUNTS ONLY

| | 12 months ended: Month _____ Year _____ | | Previous 12 months ended: Month _____ Year _____ | |
|---|---|---|---|---|
| Sales | | | | |
| Food Sales | _____ (100) | | _____ (1100) | |
| Beverage Sales (Alcoholic) | _____ (110) | | _____ (1110) | |
| Total Sales | | _____ (120) | | _____ (1120) |
| Cost of Sales | | | | |
| Food Cost | _____ (130) | | _____ (1130) | |
| Beverage Cost (Alcoholic) | _____ (140) | | _____ (1140) | |
| Total Cost of Sales | | _____ (150) | | _____ (1150) |
| Gross profit on sales (Item 120 – Item 150) | | _____ (180) | | _____ (1180) |
| Other income | | _____ (190) | | _____ (1190) |
| Total income | | _____ (200) | | _____ (1200) |
| Controllable expenses | | | | |
| Payroll | _____ (210) | | _____ (1210) | |
| Employee benefits | _____ (220) | | _____ (1220) | |
| Direct operating expenses | _____ (240) | | _____ (1240) | |
| Music and entertainment | _____ (250) | | _____ (1250) | |
| Advertising and promotion | _____ (270) | | _____ (1270) | |
| Utilities | _____ (280) | | _____ (1280) | |
| Administrative and general | _____ (300) | | _____ (1300) | |
| Repairs and maintenance | _____ (310) | | _____ (1310) | |
| Total controllable expenses | | _____ (320) | | _____ (1320) |
| Occupation costs | | | | |
| Rent | _____ (340) | | _____ (1340) | |
| Property taxes | _____ (350) | | _____ (1350) | |
| Other taxes | _____ (360) | | _____ (1360) | |
| Property insurance | _____ (370) | | _____ (1370) | |
| Total occupation costs | | _____ (380) | | _____ (1380) |
| Interest | | _____ (400) | | _____ (1400) |
| Depreciation | | _____ (410) | | _____ (1410) |
| Restaurant Profit | | _____ (420) | | _____ (1420) |
| Other deductions | | _____ (430) | | _____ (1430) |
| Income before income taxes | | _____ (440) | | _____ (1440) |

THANK YOU. PLEASE SEND THIS QUESTIONNAIRE TO:
LAVENTHOL & HORWATH, RESEARCH DIVISION
1845 WALNUT STREET, PHILADELPHIA, PA 19103